

ANNUAL REPORTS
OF THE
TOWN OFFICERS
OF THE
Town of Millbury



FOR THE YEAR ENDING DECEMBER 31
1924

Millbury Journal Print, Millbury, Mass.
1925

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Town Officers, 1924-1925

Selectmen

CHARLES E. HORNE HAROLD B. PROCTOR
HENRY K. GREENWOOD

Town Clerk

CHARLES D. WHITNEY

Treasurer

JOHN J. MULHANE

Auditor

WILLIAM F. CHASE

Collector

STEPHEN F. BELLVILLE

Overseers of the Poor

SIMEON E. KING, 1927 ALBERT F. DESPARD, 1926
ADOLPHUS L. MARTIN, 1925

Assessors

*WALTER R. JANNERY ROBERT F. BROWN, 1925
JOHN J. McCREA, 1926

* Deceased

School Committee

THOMAS H. SULLIVAN	Term Expires 1926
WALTER B. HORNE	Term Expires 1927
CHARLES F. DAY	Term Expires 1925

Trustees of Town Library

EDWARD F. RICE	Term Expires 1925
ALBERT G. HURD	Term Expires 1927
ARTHUR W. SNOW	Term Expires 1926

Commissioners of Cemeteries

*LYMAN S. WATERS	Term Expires 1926
WILLIAM T. CLEMENTSON	Term Expires 1927
HERBERT McCracken	Term Expires 1925
JOHN R. GREENWOOD (appointed)	Term Expires 1925

Board of Health

ARTHUR A. BROWN	Term Expires 1926
JACOB R. LINCOLN	Term Expires 1927
PETER FERGUSON	Term Expires 1925

Constables

GEORGE C. BLANCHARD	EDWARD H. DOLAN
HENRY W. CREPEAU	JAMES B. SHEA
THOMAS A. DOLAN	CHARLES LACROSSE

Registrars of Voters

ALVAN J. WINTER	Term Expires 1926
ALFRED GAUTHIER	Term Expires 1927
PHILIP E. BALLARD	Term Expires 1925
*JAMES J. SULLIVAN	
CHARLES D. WHITNEY, ex-officio clerk	

* Deceased

Fire Engineers

WILLIAM D. HORNE

GEORGE E. WHITEHEAD (resigned)

JOSEPH ARMY

HERVEY C. PIERCE

Highway Surveyor

MARTIN J. ROACH

Inspector of Animals

F. A. WATKINS

Tree Warden

EDWARD F. ROACH

Forest Fire Warden

WILLIAM D. HORNE

Report of Selectmen of 1924

In presenting our report for the year of 1924, we desire to say that during the two years this Board has served it has been harmonious, co-operative, and unanimous on every question and all matters brought before it.

Regular meetings have been held the first and third Wednesdays of each month, with several specials as occasion demanded, and our slogan has been Town Welfare and Town Business first.

We are pleased to note some of the progress and advancement achieved, namely: The Town at the annual meeting voted to adopt the State's accounting system, thereby causing the State Auditors to spend six weeks auditing the Town's books for the past three years, and at the completion of their work, complimented the officials of Millbury on the condition of the different departments.

For the benefit of the taxpayers the State's report is printed in this issue.

The residents of Dority Manor have tried for years to have the water main extended to their district, without success, and it was through the work and influence of the Selectmen that it has been accomplished.

A new school building was recommended to relieve the congestion and at the last annual meeting the Town voted to build a new schoolhouse on Millbury Avenue. The new building is completed and occupied and is a credit to Millbury.

Millbury has reached the Federal requirements for Free Delivery of mail, and the Board has held a conference with Post Office authorities and persons interested and discussed the preliminary steps to have the delivery installed, and we

recommend an appropriation to comply with the Federal requirements.

The Board has been successful in obtaining co-operation and financial aid from the State in repairing the highway from Martin Street to Bramanville.

At this time and place, we wish to express our appreciation of the Worcester Consolidated Street R. R. in co-operating and paying for the repairing, between and eighteen inches outside the rails.

The County Commissioners have been petitioned and conferences held with the Department of Public Works, concerning the building of an improved highway on Canal Street. We recommend an appropriation covering one-third the cost, be raised at this annual meeting.

A steel beam and plank floor bridge has been built and a second one repaired on Greenwood Street, a cement bridge has been built on Grafton Street, and a stone bridge repaired on Riverlin Street, as voted at the annual meeting. We recommend that the Town continue substituting concrete floors for the present wood floors on the bridges.

For the maintenance of streets, it has long been conceded that a bituminous material of some kind is necessary and economical, and last year we recommended that an appropriation be made for oil to be applied to the gravel roads and the too small amount that was used, shows a decided improvement over those not treated, and we recommend a continuance of this work.

We wish to call attention to the dangerous condition of the North Grafton and Stone's Crossing roads, several places being too narrow for two machines to pass safely. This condition should be remedied.

In closing we feel that we should bring to your attention the fact that for a number of years it has been the custom to call special town meetings in the fall to raise additional funds to be paid out of the following year's taxes and this year the Selectmen with the aid of the several departments, have succeeded in keeping within the total appropriation,

and have closed the books without additional money or carrying over unpaid bills.

We take this time and place to thank the several Departments for their co-operation and especially do we appreciate the work of the Town Auditor, W. F. Chase. His books have been such that any official could obtain any desired information without hesitation, and for the amount of work required for such efficiency we recommend his salary be raised.

CHARLES E. HORNE,
HAROLD B. PROCTOR,
HENRY K. GREENWOOD,
Selectmen of Millbury.

In Memoriam

During the past year this Town has lost by death three faithful and efficient officials, who were held in high regard in the community and their passing is deeply regretted by all who knew them.

Lyman S. Waters, chairman of the Cemetery Commissioners, for a long time, died April 9, at the age of 81 years. He was a native of Millbury and nearly all of his long life had been passed in his native town, where he had filled a prominent place in the civic, church and fraternal society life.

He served during the Civil War as a volunteer soldier in Co. E, 36th Massachusetts Regiment and was a member and past commander of George A. Custer G. A. R. Post. For more than 40 years he was engaged in the retail meat and provision business. He was a member of the Second Congregational Church, which he had served with great fidelity as deacon for many years and held the office at the time of his death. He was also a Trustee of Millbury Savings Bank, a Past Master of Olive Branch Lodge, A. F. and A. M., and a member of other Masonic organizations.

Walter R. Jannery of the Board of Tax Assessors, died Nov. 16, at the age of 29 years. He was born in Millbury, where he had always lived and was a graduate of Millbury High School. After leaving school he learned the machinist's trade and was known as a skilled mechanic. At the

time his last illness began he was filling the responsible position of foreman of the plant of the Millbury Machine Co. He was serving, at the time of his death, the first of a three-year term as Assessor, and although in feeble health and a great sufferer, kept bravely at his task and rendered efficient service to the town until the work of the year was completed by his board.

James J. Sullivan, senior member of the Board of Registrars of Voters, died Nov. 17, at the age of 82 years. He was a native of Worcester, but Millbury had been his home almost from the time of his youth. His work on the Board of Registrars began many years ago and continued until a few months before his death, when his failing health and great age made it necessary for him to retire from the active duties of the office. Mr. Sullivan was an accomplished musician and for many years was director of music at St. Bridget's Church of which he was a devoted member. He was probably best known as a director of amateur musical and dramatic entertainments, very many of which he had conducted with great success, for churches, lodges and other organizations. He was a member of Division 9, A. O. H. and Court Millbury, F. of A., and active in the work of the organizations so long as his health permitted.

Auditor's Report

Millbury, Mass., January 15, 1925.

To the Honorable Board of Selectmen:

Gentlemen:

Following please find the Auditor's Report of the Receipts and Disbursements of the Town for the year ending December 31, 1924.

This report as you will see, shows no over-draft by any Department, and to the best of my knowledge, there are no unpaid bills outstanding.

This being the first report to be given under the new State Accounting System, shows a considerable difference in form from those rendered in the past, but gives practically the same information in regard to the detail expenses, and is in conformity with the new system of accounting.

I wish to thank the various Departments, for their co-operation during the past year.

Respectfully submitted,

W. F. CHASE,

Auditor.

Receipts

Cash on hand January 1, 1924	\$14,877 56
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Taxes

Current Year—Polls	\$3,358 00	
Current Year—Property	154,188 10	
Previous Years—Polls	92 50	
Previous Years—Property	16,887 43	
		\$174,526 03

From the State

Corporation Tax—Public Service	\$1,293 91	
Corporation Tax—Business	20,671 65	
Income Tax, 1923 and previous	803 14	
Income Tax, 1924	16,392 60	
National Bank Tax	158 51	
Street Railway Tax	25 88	
		\$39,345 69

Licenses and Permits

Junk Licenses	\$30 00	
Peddlers' Licenses	35 00	
Pool, Billiard and Bowling	22 00	
Victuallers'	10 00	
All other licenses	56 00	
Firearm Permits	14 50	
		\$167 50

Fines and Forfeits

Court Fines	\$45 81
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Grants and Gifts

From State, Acct. Industrial		
Schools	\$1,289 04	
From County, Acct. Dog Licenses	1,003 67	
	<hr/>	\$2,292 71

All Other General Revenue

Redemption of Tax Titles	\$391 52	
Sale of Land	400 00	
Unclaimed Checks	27 12	
	<hr/>	\$818 64

COMMERCIAL REVENUE

Special Assessments

Sidewalk assessments	\$1,489 81
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COMMERCIAL REVENUE—Departmental

General Government

Tax title cost	\$1 00	
Town Clerk	8 00	
Town Hall rents	1,779 28	
Telephone calls	5 35	
	<hr/>	\$1,793 63

Protection of Persons and Property

Police badges sold	\$4 00	
For hose damaged at Manchaug fire	75 00	
Fees, Sealer of Weights and Measures	122 44	
Reimbursements Acct., Forest Fires	23 50	
	<hr/>	\$224 94

Health and Sanitation

Refund of Hospital bill	\$20 00
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Highways—Top Dressing Macadam Roads

From State	\$3,852 19	
From other sources	567 70	
	<hr/>	\$4,419 89

Charities

From individuals	\$367 02	
From other cities and towns	618 80	
From the State	2,776 61	
From the State—Mothers' Aid	584 11	
Coal bill paid twice	17 00	
	<hr/>	\$4,363 54

Soldiers' Benefits

From the State—State Aid	\$738 00	
From the State—Soldiers' Relief	63 62	
	<hr/>	\$801 62

Schools

Tuition paid	\$25 00	
Sale of car tickets	30 00	
	<hr/>	\$55 00

Library

Fines, etc.	\$32 01	
Unexpended balances, previous years	36 93	
	<hr/>	\$68 94

Unclassified

Surplus War Bonus Fund, refunded by the State	\$2,917 93
Insurance refund	\$10 00
From Probation Officer	\$1 70

COMMERCIAL REVENUE—Cemeteries

Cemeteries

Sale of Lots	\$331 00	
Sale of Graves	17 00	
Care of Lots	512 30	
Care of Graves	32 00	
Perp. Care Fund income	3,740 30	
Interments	461 00	
Foundations	379 75	
All other revenue	14 10	
	<hr/>	\$5,487 45

COMMERCIAL REVENUE

Interest

Interest on Deposits	\$325 77	
Interest from taxes	1,153 74	
	<hr/>	\$1,479 51

Municipal Indebtedness

Temporary Loans, in anticipation of revenue	\$120,000 00	
Millbury Ave. School Bonds	39,000 00	
Premium on the above	132 60	
	<hr/>	\$159,132 60

Agency, Trust and Investment

Perpetual Care Funds—new	\$1,450 00	
Income from Library Trust Funds	315 21	
	<hr/>	\$1,765 21

Refunds

Civilian War Poll Tax	\$138 00	
Revenue Tax, Town Hall	150 00	

Accrued Interest on Millbury Avenue School Bonds	91 00	
From State, interest on abolition of Grade Crossing Fund	11 85	
	<hr/>	\$390 85

Transfers

From Library Fund		\$2,300 00
		<hr/>
Total Receipts and Cash on hand		\$418,796 56

Expenditures

GENERAL GOVERNMENT

Legislative

Moderator	\$10 00
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Selectmen's Salaries and Expenses

Salaries	\$450 00	
Stationery and postage	31 50	
Printing and advertising	42 75	
Carfare, auto-hire, etc.	31 40	
Telephone service	36 20	
All other expenses	5 43	
		\$597 28

Accounting Department

Salary of Auditor	\$500 00	
Stationery and postage	27 96	
All other expenses	19 55	
		\$547 51

Treasurer's Department

Salary	\$500 00
Stationery and postage	65 24
Printing and advertising	24 00
Treasurer's bond	50 00
Filing cabinet	135 27
Preparing school bonds	150 00
All other expenses	1 25

Certification of notes	12 00	
	<hr/>	\$937 76

Tax Collector's Department

Salary, 1 per cent of collections	\$1,807 82	
Stationery and postage	38 00	
Printing and advertising	84 25	
Collector's bond	100 00	
Cost of tax sales	39 25	
	<hr/>	\$2,069 32

Assessors' Department

Salaries	\$1,200 00	
Printing and advertising	346 30	
All other expenses	50 21	
	<hr/>	\$1,596 51

Law Department

Town Counsel—retainer and fees	\$271 10	
	<hr/>	\$271 10

Town Clerk's Department

Salary	\$300 00	
Stationery and postage	4 35	
Printing and advertising	14 00	
Premium on bond	20 00	
Vital statistics	373 00	
All other expenses	4 50	
	<hr/>	\$715 85

Election and Registration

Services of Registrars	\$112 00	
Election Officers	412 00	
Assts. to Registrars	90 00	
Printing warrants, ballots, etc.	285 75	

All other expenses	15 00	
	<hr/>	\$914 75

Finance Committee

Salary of clerk	\$5 00	
	<hr/>	\$5 00

Town Hall

Salary of janitor	\$915 34	
Fuel	1,089 49	
Light	392 87	
Janitor's supplies	94 83	
Repairs to building	358 96	
Copper valleys on roof	530 00	
Metal ceiling and painting	310 00	
Cement floor in cellar	100 00	
All other expenses	235 96	
	<hr/>	\$4,027 45

PROTECTION OF PERSONS AND PROPERTY

Police Department

Salary of Chief	\$2,199 85	
Salary of patrolman	1,759 92	
Special police	126 00	
Dog officer	127 25	
Auto hire	335 00	
Canal St. traffic signal	265 00	
Maintenance of traffic signals	89 42	
Telephone	1 65	
Court fees	215 20	
All other expenses	13 35	
	<hr/>	\$5,132 64

Fire Department

Salaries—engineers	\$462 00	
Salaries—firemen	2,523 92	
Care of fire alarm	150 00	
Extra duty	3 00	
Gasoline and oil	54 69	
Apparatus and maintenance	545 27	
New hose	132 13	
Equipment for men	60 87	
Fire alarm boxes	227 01	
Repairs to First Congregational		
Church steeple, account of fire alarm	134 99	
All other maintenance expenses	78 20	
Fuel	309 08	
Light	70 53	
Repairs to building	146 51	
Water service	15 00	
Telephone service	44 19	
All other expenses	95 08	
	<hr/>	\$5,052 47

Hydrant Service

Services rendered	\$4,322 46	
	<hr/>	\$4,322 46

Sealer of Weights and Measures

Salary	\$200 00	
Stationery and postage	6 00	
Auto hire	121 85	
Supplies	15 86	
Insurance on equipment	19 62	
All other expenses	30	
	<hr/>	\$363 63

Gypsy and Brown-tail Moths

Salary of Superintendent	\$100 00
Labor	412 00

Printing, stationery and postage	11 00	
Insecticides	3 00	
Tools	90	
Team	196 00	
	<hr/>	\$722 90

Elm Beetle

Salary of Superintendent	\$36 00	
Labor	84 00	
Insecticides	23 00	
Tools	85	
All other expenses	2 90	
	<hr/>	\$146 75

Tree Warden

Salary of Superintendent	\$348 00	
Labor	1,072 00	
Tools	44 18	
All other expenses	31 75	
	<hr/>	\$1,495 93

Forest Fires Department

Labor fighting fires	\$303 87	
Auto hire	11 00	
Supplies	184 12	
All other expenses	7 15	
	<hr/>	\$506 14

HEALTH AND SANITATION

Board of Health—General Administration

Salaries, Board of Health	\$300 00
Stationery and postage	5 34
Printing and advertising	15 50
All other expenses	1 20

Quarantine and Contagious Diseases

Board and treatment	305 84
All other expenses	33 00

Tuberculosis

Board and treatment	183 49
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All Other Expenses

Plumbing Inspector	5 00
Fumigating and disinfecting	15 60
Vaccination	27 00
All other expenses	7 79
Auto hire	32 00

Inspection

Salary of Animal Inspector	75 00	
Salary of Milk Inspector	40 00	
Inspection of meat	31 10	
	<hr/>	\$1,077 86

District Nursing Society

Amount paid	\$250 00	
	<hr/>	\$250 00

River Street Drain

Amount paid as per contract	\$1,250 00	
	<hr/>	\$1,250 00

Sewer Maintenance

Amount paid as per contract	\$83 94	
	<hr/>	\$83 94

HIGHWAY DEPARTMENT

Salary of road surveyor	\$861 00
Labor	3,502 50
Teams	2,653 50
Stone, gravel, etc.	835 95
Equipment and repairs	945 32
Gasoline and oils	230 13
Culverts	165 54
All other general expenses	13 40
Lumber	41 67
Repairs to bridges and fences	619 21
Signs	35 43

Snow and Ice Removal

Labor	1,709 75
Teams and tractor	980 25
Gasoline and oils	105 66
Equipment and repairs	14 65
All other expenses	34 40

Total of snow and ice removal	\$2,844 71
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\$12,748 36

Oiling Streets

Labor	\$250 00
Sand	618 00
Oil	1,679 75

\$2,547 75

Top-dressing Macadam Roads

Labor	\$2,053 05
Road tar and freight	4,002 11
Trap rock and sand	1,348 38
Teams and trucks	818 75
Steam roller	580 25
Tools	22 80

All other expenses	69 26	
	<hr/>	\$8,894 60

Repairs to West Millbury Road

Labor	\$216 35	
Truck and teams	60 75	
Sand, gravel, etc.	382 50	
Tools	10 00	
Road tar	512 82	
All other expenses	3 45	
	<hr/>	\$1,185 87

Repairs to P. H. McGrath's Road

Labor and teams	\$152 04	
	<hr/>	\$152 04

Grafton and Riverlin Street Bridges

Paid as per contract, Grafton St.	\$587 35	
Riverlin St.	175 00	
Engineering services	50 50	
	<hr/>	\$812 85

Greenwood Street Bridges

Labor, as per contract	\$825 00	
Lumber	633 98	
Supplies	80 71	
Steel beams	497 50	
	<hr/>	\$2,037 19

Road Extension off Elmwood Street

Labor	\$17 50	
Team	9 00	
	<hr/>	\$26 50

Granolithic Sidewalks

Providence St.	\$600 00
Riverlin St.	500 00
Main St., Carroll's	65 00
Under direction of Selectmen	1,749 81

Street Lights

Amount paid as per contract	\$6,089 04	
	<hr/>	\$6,089 04

Watering Troughs

Amount paid as per contract	\$200 00	
	<hr/>	\$200 00

CHARITIES AND SOLDIERS' BENEFITS

Poor Department

Salaries. Overseers of Poor	\$550 00	
Printing. Stationery and Postage	14 47	
All other Administration expenses	65 16	
Groceries and Provisions	2,155 28	
Coal and Wood	826 05	
Board and Care	1,515 51	
Medicine and Medical attendance	575 50	
State Institutions	256 59	
Cash allowances	2,978 32	
Rent	1,974 11	
Relief by other towns	826 89	
Relief by other cities	848 50	
Mothers' Aid paid by town	846 00	
Burials	100 00	
Automobile hire	255 50	
Transportation	9 00	
Town Physician	250 00	
	<hr/>	\$14,046 88

State Aid

Amount paid by town	\$774 00	
	<hr/>	\$774 00

Military Aid

Amount paid by town	\$105 00	
	<hr/>	\$105 00

Soldiers' Aid

Cash allowances	\$472 00	
	<hr/>	\$472 00

SCHOOLS AND LIBRARIES

School Department

Salaries of School Committee	\$150 00
Salary of School Superintendent	2,250 00
Superintendent's Clerk	77 17
Salary of Truant Officer	450 00
Printing, Stationery and Postage	134 22
Telephone	97 40
Travel expense	48 74
School Physician and Nurse	1,167 87
All other General Expenses	141 63
Teachers' Salaries, High	14,762 50
Teachers' Salaries, Elementary	30,194 00
Text and Ref. Books, High	642 19
Other supplies, High	789 74
Text and Ref. Books, Elementary	1,652 99
Other Supplies, Elementary	1,470 99
Tuition, High School	80 00
Transportation, High	2,445 00
Transportation, Elementary	2,456 25
Support of Truants	102 87
Janitors, High	1,610 65

Janitors, Elementary	1,574 15	
Fuel and Light, High	2,180 32	
Fuel and Light, Elementary	6,146 95	
Repairs to Buildings, High	936 50	
Janitors' Supplies, High	154 88	
All other Maint. expenses, High	242 88	
Repairs to buildings, Elementary	1,482 90	
Janitors' Supplies, Elementary	301 37	
All other Maint. expenses, Elementary	503 96	
Furniture and Furnishings, High	28 47	
Furniture and Furnishings, Elem.	256 59	
Diplomas and Graduating Expenses	102 35	
Extras, East Millbury School	138 50	
	<hr/>	\$74,774 03

Industrial Schools

Paid as per vouchers	\$2,789 55	
	<hr/>	\$2,789 55

Burbank School Alterations

Architect fees	\$835 22	
Labor	749 66	
Material	23 62	
Furnishings	1,443 85	
Heating and Ventilating	8,113 44	
Electrical work	323 95	
Construction work	3,548 50	
Repairs to roof	82 62	
	<hr/>	\$15,120 86

Millbury Avenue School (Expenses to date)

Architect fees	\$240 00	
Plans, etc.	1,266 50	
General Contract (to date)	27,635 40	
Heating and Ventilating engineering	288 75	

Furnishings	1,233 15	
Land	1,827 15	
Insurance	200 00	
All other expenses	44 00	
	<hr/>	\$32,734 95

School Alterations, 1923

Architect fees	\$54 63	
Electrical work	21 00	
Balance of Construction contract	39 65	
Balance of Ventilating contract	16 80	
Finishing floor	8 90	
	<hr/>	\$140 98

Town Library

Salary of Librarian	\$750 00	
Salary of Asst. Librarian	320 00	
Salary of Janitor	224 00	
Books	484 64	
Periodicals	55 70	
Binding books	76 95	
Fuel	487 22	
Light	62 03	
Repairs to buildings	62 06	
Furniture and Furnishings	11 00	
All other expenses—buildings	45 33	
Stationery, Printing and Advertising	21 33	
All other expenses	14 35	
	<hr/>	\$2,614 61

RECREATION AND UNCLASSIFIED

Parks

Labor	\$58 25	
Police protection	15 00	
Team	16 00	

All other expenses	20 52	
	<hr/>	\$109 77

Damage to Persons and Property

Settlement of suits against town		\$815 00
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Observance of Memorial Day

Amount paid by town		\$300 00
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Printing Town Reports

Amount paid per contract		\$544 00
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Fire Insurance

Premiums for year		\$1,456 95
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Compensation Insurance

Premium for year		\$440 18
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Care and Lighting of Clocks

Salary of caretaker	\$150 00	
Light	24 00	
Repairs	16 64	
	<hr/>	\$190 64

ENTERPRISES AND CEMETERIES

Cemeteries

Salary of Clerk	\$87 50	
Labor	4,087 78	
Shrubs, etc.	33 58	
Markers	1,351 38	
Tools and Maintenance	167 08	
Auto hire	12 00	
Teams	282 00	
All other expenses	365 33	
	<hr/>	\$6,386 65

INTEREST AND MATURING DEBT

Interest

Temporary loans	\$3,323 32	
Motor Hose loan	230 00	
E. Millbury School loan	960 00	
State Road loan	720 00	
New High School loan	1,125 00	
Elm St. Cement Road loan	420 00	
	<hr/>	\$6,778 32

Temporary Loans

Temporary Notes paid	\$120,000 00
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Town Debt

Motor Hose note paid	\$2,000 00	
E. Millbury School note	2,000 00	
Canal St. Cement Road note	4,000 00	
New High School bond	2,500 00	
Elm St. Cement Road note	5,000 00	
	<hr/>	\$15,500 00

County Tax	7,478 00
State Tax	9,200 00
State Highway Tax	1,811 11

Auditing Municipal Accounts

Labor and supplies, installing State Accounting system, to June 20, 1924	\$192 07
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Perpetual Care Funds

Paid to Savings Bank	\$1,450 00
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Tax Titles

Tax titles bought by town	\$422 91
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Transfers

Library fines refunded to Librarian	\$10 00
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Tax Refunds

To individuals	\$117 58
Interest on the above	1 19

Transfers

Library fund turned back to Town cash	\$2,300 00
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Total expenditures for year	\$388,783 49
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Cash on hand, January 1, 1925	30,013 07
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	\$418,796 56
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STATEMENT OF MISCELLANEOUS FUND

Expended For

Finance Committee	\$5 00
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Legislative	10 00
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Selectmen's expense	147 28
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Auditor's expense	47 51
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Treasurer's expense	387 76
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Tax Collector's expense	161 50
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Law Department	271 10
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Damage to persons and property	815 00
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Election and registration	914 75
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Police Department	475 87
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Sealer of Weights and Measures	163 63
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Surface drains	1 00
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South Main Street drain	82 94
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Millbury Avenue School	1,414 00
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Care of parks	7 50
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	\$4,904 84
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STATEMENT OF RESERVE FUND

Transferred To

Greenwood Street bridges	\$537 19
Repairs to West Millbury road	185 87
Miscellaneous Fund, for Millbury Ave. School	1,414 00
Law suit against town	650 00
	<hr/>
	\$2,787 06

FINANCIAL STATEMENT—DECEMBER 31, 1924

Debits

Cash on hand	\$30,013 07
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Taxes

Levy of 1920	\$18 10
Levy of 1921	67 24
Levy of 1922	192 59
Levy of 1923	1,403 45
Levy of 1924	23,494 88
	<hr/>
	\$25,176 26

Due from H. W. Thomson, Tax Collector	\$37 01
Balance of Maple Street sidewalk assessments	364 78
Balance of Main Street sidewalk assessments	130 13
Overlay, 1920	1,166 15
Overlay, 1921	1,436 40
Overlay, 1922	751 92
Overlay, 1923	142 68
Civilian war polls	789 00
Tax titles held by town	974 88

Bills Receivable

Poor Department	\$488 20
Town Hall	121 00

Forest fires	19 88	
Cemeteries	1,688 62	
	<hr/>	\$2,317 70

Maple Street sidewalk assessment	975 79	
Main Street sidewalk assessment	1,000 68	
State Aid, due from Commonwealth of Mass.	768 00	
Military Aid, due from Commonwealth of Mass.	105 00	
	<hr/>	\$66,149 45

Credits

Overlay, 1924	\$2,030 37	
Temporary loans	20,000 00	
Estimated receipts, balance	7,047 90	
Revenue, 1924 balance	392 93	
Special assessments revenue	494 91	
Tax titles revenue	551 97	
Departmental revenue	2,321 95	
Sale of land	400 00	
Surplus war bonus funds	2,917 93	
Premium on school bonds	132 60	
Surplus revenue	17,217 99	

Appropriations Carried to 1925

Floor, Legion rooms	\$350 00	
Hydrant, Sycamore Street	55 00	
Grove Street drain	1,200 00	
Public dump	100 00	
Repairs, McGrath's Road	147 96	
Elmwood Street extension	123 50	
Grafton and Riverlin bridges	112 15	
Connors' sidewalk	50 00	
Providence Street sidewalk	400 00	
	<hr/>	\$2,538 61
Balance, Millbury Ave. School bond issue	\$7,679 05	

*Appropriation Balances To Be Carried To
Surplus Revenue*

Tax Collector	\$22 68
Assessors	53 49
Vital statistics	4 15
Town Hall	2 55
Police Department	3 23
Fire Department	7 53
Millbury Avenue hydrants	220 00
Howe Ave. hydrant	22 54
Gypsy and brown-tail moth	27 10
Elm Beetle	3 25
Tree Warden	4 07
Forest fires	63 86
Board of Health	112 75
Highway Department	11 64
Top-dressing macadam roads	25 79
Granolithic sidewalks	15 19
Street lights	60 96
Greenwood Street lights	38 00
Auburn Road lights	89 00
Providence Street lights	98 00
Poor Department	70 12
A. Paletta's bill	12 00
Soldiers' Aid	28 00
School—salaries	17 63
School—miscellaneous	8 34
Industrial Schools	710 45
Burbank alterations	4 14
Town Library	60
Miscellaneous expense	159 16
Reserve fund	212 94
Care of parks	22 73
Printing town reports	6 00
Fire insurance	3 05
Compensation insurance	59 82
Cemeteries	80

Interest	221 68	
	<hr/>	\$2,423 24
		<hr/>
		\$66,149 45

NET FUNDED OR FIXED DEBT

Balance	\$87,500 00	Motor Hose Car Loan	\$2,000 00
		Canal Street State	
		Road Loan	8,000 00
		East Millbury School	
		Loan	14,000 00
		New High School Bonds	22,500 00
		Elm Street Cement	
		Road Loan	2,000 00
		Millbury Avenue	
		School Bonds	39,000 00
	<hr/>		<hr/>
	\$87,500 00		\$87,500 00

APPROPRIATION BALANCES

Departments	Appropriations	Refunds and Transfers	Total Credits	Expended	Transfers to Other Depts.	Balances
Services of Selectmen.....	\$450 00		\$450 00	\$450 00		
Services of Auditor.....	500 00		500 00	500 00		
Services of Treasurer.....	550 00		550 00	550 00		
Services of Tax Collector..	1,765 50		1,930 50	1,907 82		\$22 68
Assessors	1,350 00		1,350 00	1,296 51		53 49
Printing Assessors' Reports	300 00		300 00	300 00		
Town Clerk's Salary.....	300 00		300 00	300 00		
Vital Statistics	400 00	20 00	420 00	415 85		4 15
Town Hall	3,800 00	230 00	4,030 00	4,027 45		2 55
Legion Room Floor.....	350 00		350 00			*350 00
Police Department	4,335 00	60 00	4,395 00	4,391 77		3 23
Traffic Signal	265 00		265 00	265 00		
Fire Department	4,800 00	110 00	4,910 00	4,902 47		7 53
Care of Fire Alarm.....	150 00		150 00	150 00		
Sycamore St. Hydrant.....	55 00		55 00		\$500 00	*55 00
Suction Pipe, Dority Pond	500 00		500 00			
Hydrant Service	4,290 00	32 46	4,322 46	4,322 46		
Millbury Ave. Hydrants...	220 00		220 00		32 46	220 00
Howe Ave. Hydrant.....	55 00		55 00			22 54
Sealer of Weights and Measures	200 00		200 00	200 00		
Gypsy and Brown Tail Moths	750 00		750 00	722 90		27 10

APPROPRIATION BALANCES—Continued

Departments	Appropriations	Refunds and Transfers	Total Credits	Expended	Transfers to Other Depts.	Balances
Elm Beetle	150 00		150 00	146 75		3 25
Tree Warden	1,500 00		1,500 00	1,495 93		4 07
Forest Fires	1,000 00		1,000 00	506 14	430 00	63 86
Salaries Board of Health..	300 00		300 00	300 00		
Board of Health.....	1,500 00		1,500 00	662 86	724 39	112 75
Salary, Animal Inspection.	75 00		75 00	75 00		
Salary, Milk Inspection...	40 00		40 00	40 00		
District Nursing Society..	250 00		250 00	250 00		
River St. Drain.....	1,250 00		1,250 00	1,250 00		
Grove St. Drain.....	1,200 00		1,200 00			
Public Dump	100 00		100 00			*1,200 00
Highway Department ...	12,000 00	760 00	12,760 00	12,748 36		*100 00
Topdressing Macadam....	5,000 50	4,419 89	9,420 39	8,894 60	500 00	11 64
Rep. P. H. McGrath's Road	300 00		300 00	152 04		25 79
Elmwood St. Ext.....	150 00		150 00	26 50		*147 96
Greenwood St. Bridges...	1,500 00	537 19	2,037 19	2,037 19		*123 50
Rep. W. Millbury Road...	1,000 00	185 87	1,185 87	1,185 87		
Riverlin and Grafton St.						
Bridges	925 00		925 00	812 85		*112 15
Granolithic Sidewalks....	1,930 00		1,930 00	1,749 81	165 00	15 19
Connor's Sidewalk	50 00		50 00			*50 00
Carroll's Sidewalk	65 00		65 00	65 00		
Providence St. Sidewalk..	1,000 00		1,000 00	600 00		*400 00

APPROPRIATION BALANCES—Continued

Departments	Appropriations	Refunds and Transfers	Total Credits	Expended	Transfers to Other Depts.	Balances
Riverlin St. Sidewalk.....	500 00		500 00	500 00		
Oiling Streets	2,000 00	547 75	2,547 75	2,547 75		
Street Lights	6,150 00		6,150 00	6,089 04		60 96
Greenwood St. Lights.....	38 00		38 00			38 00
Auburn Rd. Lights.....	89 00		89 00			89 00
Providence St. Lights.....	98 00		98 00			98 00
Watering Troughs	200 00		200 00	200 00		
Salaries, Overseers of the Poor	550 00		550 00	550 00		
Poor Department	11,500 00	2,067 00	13,567 00	13,496 88		70 12
A. Paletta's Bill.....	12 00		12 00			12 00
Soldiers' Aid	600 00		600 00	472 00	100 00	28 00
Salary, School Committee.	150 00		150 00	150 00		
School, Salaries	52,500 00		52,500 00	51,932 37	550 00	17 63
School, Miscellaneous	22,700 00		22,700 00	22,691 66		8 34
Industrial Schools	4,000 00		4,000 00	2,789 55	500 00	710 45
Burbank School Alterations	13,325 00	1,800 00	15,125 00	15,120 86		4 14
Millbury Ave. School.....	39,000 00	1,414 00	40,414 00	32,734 95		*7,679 05
Town Library	2,300 00	315 21	2,615 21	2,614 61		60
Miscellaneous	3,000 00	2,064 00	5,064 00	4,904 84		159 16
Reserve Fund	3,000 00		3,000 00	2,787 06		212 94
Care of Parks	125 00		125 00	102 27		22 73
Memorial Day	300 00		300 00	300 00		

APPROPRIATION BALANCES—Continued

Departments	Appropriations	Refunds and Transfers	Total Credits	Expended	Transfers to Other Depts.	Balances
Printing Town Reports...	550 00		550 00	544 00		6 00
Care of Clocks.....	174 00	16 64	190 64	190 64		
Fire Insurance	1,800 00		1,800 00	1,456 95	340 00	3 05
Compensation Insurance..	500 00		500 00	440 18		59 82
Cemeteries	700 00	5,487 45	6,187 45	6,186 65		80
Neglected Soldiers' Graves	200 00		200 00	200 00		
Interest	7,000 00		7,000 00	6,778 32		221 68
Town Debt	15,500 00		15,500 00	15,500 00		
			\$265,464 46	\$248,981 71	\$3,841 85	\$12,640 90

* Appropriations to be carried over into next year.

Report of State Director of Accounts

Boston, Mass., October 20, 1924.

To the Board of Selectmen,
Mr. Charles E. Horne, Chairman,
Millbury, Massachusetts.

Gentlemen:

I submit herewith my report of an audit of the accounts of the Town of Millbury for the period from January 1, 1923 to July 31, 1924, and the installation of a system of accounts, as petitioned for by vote of the town and in accordance with the provisions of Section 35, Chapter 44 of the General Laws. This report is in the form of a report made to me by Mr. Edward H. Fenton, Chief Examiner of this Division, who was placed in charge of the work.

Very truly yours,

THEODORE N. WADDELL,

TNW—JMC

Director of Accounts.

Mr. Theodore N. Waddell,
Director of Accounts,
Department of Corporations and Taxation,
State House, Boston.

Sir:

As directed by you, I have made an audit of the books and accounts of the Town of Millbury for the period from January 1, 1923 to July 31, 1924, have installed a system of accounts in accordance with a vote of the town passed at the

annual town meeting in March, 1923, and report thereon as follows:

The financial transactions of the town as recorded on the books of the several departments receiving or disbursing money for the town were examined and verified.

The books and accounts of the Town Treasurer were examined and checked in detail. The recorded receipts were checked with the records in the several departments collecting money for the town and with the other sources from which money was paid into the town treasury; and the records of payments were checked with the Selectmen's warrants authorizing the Treasurer to disburse town funds. The cash book was footed throughout for the period covered by the audit, and the cash balance was verified by a reconciliation of the bank account with the statement furnished by the bank.

The accounts of the Tax Collector were examined and checked, the commitments for the years 1920, 1921, 1922 and 1923 and the poll commitment for 1924 being proved. The recorded receipts were checked with the commitment books and the payments to the Treasurer were verified by a comparison with the Treasurer's books. The abatements were checked with the Assessors' records of abatements granted, and the outstanding accounts were listed and reconciled.

The outstanding accounts were further verified by mailing notices to a number of persons whose names appeared on the books as owing money to the town, and from the replies received I am satisfied that the accounts as listed are correct.

The tax title deeds held by the town were examined and listed, it being noted that many of the deeds apparently have not been recorded and that a number of them are of many years' standing. The validity of these titles should be determined at once, so that those proved defective can be charged off the books, a new and positive assessment should be made, and the revenue due the town collected or

the property taken under the present law, which is reasonably clear and easily enforced.

The Town Clerk's records of dog and of hunting and fishing licenses issued were examined and checked with the records of receipts, and the payments to the county and the state were verified by a comparison with receipts on file. The records of licenses and permits issued for the town were incomplete, and I would therefore recommend that, in future, a more complete record of licenses granted be kept, that payment for licenses be made at the time they are delivered, and that a monthly settlement be made with the Treasurer for all licenses issued during the month.

In checking the recorded expenditures it was noted that bills aggregating \$3,643.08, contracted in 1923 by various departments, had been paid from the appropriations for 1924. This practice should be discontinued, as expenditures should be made from the revenue for the year in which the liability is incurred. To hold over bills from one year, to be paid from the appropriations voted for the next year, is a violation of Section 31, Chapter 44, General Laws, as much as though the payments had actually been made and the account shown as overdrawn on the books.

Section 31 above referred to reads as follows:

No department of any city or town, except Boston, shall incur liability in excess of the appropriation made for the use of such department, except in cases of extreme emergency involving the health or safety of persons or property, and then only by a vote in a city of two-thirds of the members of the city council, and in a town by a vote of two-thirds of the selectmen.

Considerable difficulty was experienced in determining the amounts due the town from the State, cities and towns, and individuals on account of aid rendered by the charity department. The amount due the town from cities and towns and from individuals, as finally determined, was set up on the books, but the amounts due from the State could not be determined, owing to the failure to keep a proper

record of amounts charged and disallowances made. Under the new system it will be necessary for the department to notify the auditor of all charges made for which the town is to be reimbursed, and also of any disallowances or adjustments made.

The savings bank books representing the investments of the several trust funds belonging to the town were personally examined and listed, the income was proved, and the disbursements verified.

The surety bond of the Tax Collector was examined and found to be in proper form. The bond of the Treasurer is dated April 4, 1917, renewal certificates having been issued annually thereafter. This form of bond, in my opinion, does not properly protect the town, and it is therefore recommended that a new bond be taken out annually, the same as is done for the Tax Collector.

In addition to the departments and accounts mentioned, the records of receipts from Town Hall rents, the Sealer of Weights and Measures, forest fires, and the Fire, Health, School and Cemetery Departments were examined, and payments to the Treasurer verified by a comparison with the Treasurer's books.

Appended to this report are tables showing a reconciliation of the Treasurer's cash, summaries of the tax, assessment and departmental accounts, receivable accounts, together with tables showing the trust fund transactions. A balance sheet showing the financial condition of the town as of July 31, 1924, is also appended.

The books and accounts under the new system were opened as of January 1, 1924, and the financial transactions to July 31, 1924, were entered therein.

The system as installed provides automatic checks which will furnish the administrative officers with information that should prove helpful in carrying on the work of the respective departments. Citizens may also be furnished with facts relative to the cost of the several functions and activities of the town government.

The several books and forms provided contemplate the systematic classification of accounts by means of grouping all items of receipts and all items of expenditures of a similar nature under what is termed a functional classification; that is, grouping those items that are related, thus allowing the public to see at a glance what each particular service is costing.

The treasury warrant (upon which all payments are made) will be prepared by the Selectmen. The use of the warrant will show whether there is a sufficient sum to the credit of the department on account of which the same is drawn, before the warrant is approved and signed by the Selectmen. This will prevent expenditures in excess of the sums appropriated.

Ample provision has been made for handling the accounts in a businesslike manner, and with the accounts kept up-to-date, as I believe they will be, the several town officials will have available at all times information which will aid them in planning their work and which will also insure a complete statement of the financial condition of the town from time to time.

A list of the books and forms provided for the town, with a brief description of their use and certain general instructions relative to the keeping of the accounts, follows:

- Journal for accounting officer
- Cash book for accounting officer
- Ledger for accounting officer
- Classification book for accounting officer
- Debt record book for accounting officer
- Cash book for treasurer
- Schedule of departmental bills payable
- Treasury warrants
- Schedule of collector's payments to treasurer
- Schedule of departmental payments to treasurer
- Schedule of treasurer's receipts
- Schedule of tax abatements allowed
- Voucher folder

General department pay-rolls
School department pay-rolls
Monthly statements
Schedule of bills receivable

All of these books and forms are arranged so as to simplify the reporting and make possible a proper check on the accounting of public moneys; also to insure a classification of both receipts and payments. All moneys received from every source and paid to the treasurer are also reported to the accounting officer, in whose book will be recorded all cash transactions in detail, which will furnish an absolute check on the total.

Journal—This is a bound book of the ordinary two-column stock type. It forms, together with the cash book, the medium from which all entries in the general ledger are posted, as it is of vital importance that no entry shall be originated in the general ledger.

The journal is used for keeping a record of the debiting and crediting of items in the ledger, such as opening entries, budget appropriation entries, the entering of tax commitments, the abatement of taxes, accounts receivable, and all entries which are not strictly cash book transactions.

It is important that all journal entries state clearly the ledger accounts which are to be debited and credited; also that a full explanation of the entry be made, in order that the transaction may be fully understood by anyone examining the accounts.

Cash Book For Accounting Officer—This is of loose-leaf form, made up of the Treasurer's schedule of receipts on the debit side and of the duplicate treasury warrants on the credit side; these sheets are placed in a binder provided for the purpose, forming a book which should contain all transactions involving the receipt or the disbursement of cash, in order that the total transactions for a given period may be shown at a glance.

All entries made on the debit side of the cash book should

clearly state the source from which the money was received and the department or account to which the same should be posted in the ledger; and all entries on the credit side should show to whom the money was paid and the appropriation or account against which the amount should be posted in the ledger.

All moneys received from every source will be reported to the accounting officer; therefore, in the latter's cash book will be recorded cash transactions which are similar to those of the treasurer, except in detail, and which will furnish an absolute check on the total.

Ledger—This is of the loose-leaf type; when the several sheets are properly arranged and placed in the binder provided for the purpose, they form the general ledger, in which are recorded, in controlling accounts, all of the financial transactions of the town.

The accounts in the general ledger are separated and grouped in sections, as follows:

First—Assets and liabilities.

Second—Revenue accounts.

Third—Appropriation accounts.

Fourth—Funded or fixed debt.

Fifth—Trust funds.

From the ledger, information relative to the condition of the several appropriations may be obtained readily and the administrative officers may keep constantly informed of the amounts expended, also of amounts available for the balance of the year. This information is very necessary in view of the statute which expressly forbids the incurring of liabilities in excess of the appropriations made for the use of the several departments; unless the work is well planned, it will be found that the appropriations will be exhausted before the end of the year, with much needed work still to be done.

Classification Book—This book consists of loose-leaf forms with printed headings covering the chief sources

from which revenue is received and objects for which money is expended, with blank spaces which allow for additional headings to cover important items that may seem desirable. These sheets are arranged in functional order and placed in a binder provided for the purpose, thus forming the principal source of detailed information regarding the receipts and disbursements of the town. They are arranged in a classified form that is generally accepted and adopted by accountants and students of municipal affairs. Provision is made for the recording of the date of the receipt, from whom received, and the source.

On the payment side will be shown the date of the bill, to whom paid, and the purpose or object of payment.

From this book definite information can readily be obtained of every cash transaction of the town; but its chief object is to furnish classification in a scientific manner, regardless of the method of making appropriations.

This book is also designed to bring the costs of each particular function or service together, so that by knowing the costs and intelligently comparing these with the service given, the taxpayer may judge of the efficiency or inefficiency of the administrative officers.

Debt Record Book—This is of the loose-leaf type especially designed to show the amount of debt under each authorization at any time from the issuing of the bonds or notes to the maturity of the loan; also the interest due semi-annually each year during the period the loan has to run.

Cash Book For Treasurer—This is a bound book especially designed for the recording of all of the cash receipts and disbursements of the Treasury Department in one book.

Schedule of Bills Payable—On these sheets each department should list all bills approved for payment, and should forward the same, accompanied by the original bills, to the accounting officer. From these the treasury warrants are prepared.

Treasury Warrants—These are for listing the bills of the several departments. Warrants are submitted to the Selectmen, together with the bills, for their approval, the bills first having been checked by the accounting officer and compared with the several appropriation accounts to which they are chargeable. The Selectmen having signed the warrant, it is passed to the Treasurer as his authority for payment.

Under the statute, the Selectmen are required to approve all bills before they are paid by the Treasurer; by using the treasury warrant, they can give greater attention to the bills and appropriation accounts without consuming any additional time.

Schedule of Collector's Payments to Treasurer—These are especially designed forms for the reporting to the accounting officer of payments made to the Treasurer by the Collector. From these reports the accounting officer is enabled to classify properly the Collector's receipts and verify the receipts reported by the Treasurer.

Schedule of Departmental Payments to Treasurer—This form is for the use of departments, except those for which special forms are prepared, for reporting payments to the Treasurer.

Schedule of Treasurer's Receipts—The Treasurer will use these forms in reporting the cash receipts to the accounting officer. They form the basis of the debit entries in the accounting officer's cash book, and together with the schedules of payments to the Treasurer, serve as an automatic check on the cash account, furnishing the accounting officer with the necessary information for keeping his accounts up to date at all times and also enabling statements to be drawn off showing actual cash transactions. By the use of printed forms for the reporting of all items involving cash, but little time is required for reporting the same.

Schedule of Tax Abatements Allowed—This form is for

the use of the Assessors in reporting abatements to the accounting officer, so that he may credit the Collector with these items in addition to his cash payments to the Treasurer. On the accounting officer's book, the Collector is charged with the commitment and credited with collections paid the Treasurer; if to the collections are added abatements allowed, the accounting officer's ledger will show, in his Collector's account, the exact amount of outstanding taxes.

Voucher Folder—This form is for the use of the town accounting officer and is designed for the purpose of securing uniformity in the filing of bills.

General Department Pay-Rolls—These are to be used by all departments, except the school department, in making up their weekly or monthly pay-rolls, and are designed for the purpose of securing uniformity in the pay-rolls of all departments.

School Department Pay-Rolls—These are especially designed for the use of the school department, provision being made for showing the gross amount of salary due each teacher or employee, the amount of deduction on account of the retirement fund, the net amount received by each person and the total amount to be sent to the Treasurer of the retirement fund.

Monthly Statements—These forms are used by the town accounting officer in notifying each department of the warrants drawn against its appropriation and the balance subject to draft.

Schedule of Bills Receivable—On these sheets each department should list all bills sent out during the month for services rendered and materials furnished, and should forward the same to the town accounting officer, who should make the proper entries on his book.

Revenue—Upon receipt of notice from the Town Clerk of appropriations voted by the town to be raised by taxa-

tion, a journal entry should be made debiting revenue and crediting the proper appropriation accounts. When the tax warrant is delivered to the Collector, this account should be credited and taxes debited.

At the close of the year, journal entry should be made debiting all unexpended appropriation accounts (the object for which the appropriation was made having been completed) and crediting revenue. The estimated receipts account should also be closed out into the revenue account at the close of the year, and the revenue account closed into the excess and deficiency account.

Estimated Receipts—The amount of estimated receipts deducted by the assessors in determining the amount to be raised by taxation should be debited to the estimated receipts account and the revenue account credited; as cash is received, estimated receipts should be credited and cash debited.

Taxes—Upon the delivery of the Assessors' warrant for the collection of taxes, a journal entry should be made debiting taxes with the total amount of the commitment and crediting revenue, state tax, county tax, state highway tax and overlay with the several amounts appearing in the warrant.

As money is paid into the town treasury, cash should be debited and the tax account credited. When abatements are granted by the Assessors, a journal entry should be made crediting taxes and debiting overlay.

Commonwealth of Massachusetts, State Aid—This account represents the amount due from the Commonwealth for State Aid disbursed during the previous year. Upon receipt of money from the State, cash should be debited and State Aid credited. At the close of the year, a journal entry should be made debiting State Aid due from the Commonwealth and crediting the Departmental Revenue with the amount of State Aid disbursed during the year.

Poor Department Accounts Receivable—When bills are sent to the State, cities and towns, or individuals, for aid rendered paupers not having a settlement in the town, a journal entry should be made debiting the Poor Department accounts receivable and crediting departmental revenue with the amount of the charge; as cash is received, the accounts receivable account should be credited and cash debited.

The same procedure should be followed in the case of accounts receivable of all departments rendering bills for amounts due the town.

Overlay—Whenever abatements are granted by the Assessors, a journal entry should be made debiting overlay and crediting taxes for the amount of the abatements. Any balance in the overlay account in excess of the amount of the warrant remaining to be collected or abated should, by journal entry, be transferred to the overlay reserve fund.

Overlay Reserve Fund (Overlay Surplus)—This account represents the surplus or difference between the overlay and the abatements granted by the Assessors, and should be reserved for extraordinary or unforeseen expenses, as required by Section 25, Chapter 59 of the General Laws.

Revenue Loans—Whenever loans are issued in anticipation of revenue, the cash account should be debited and the revenue loan account credited; when the loan is paid, a warrant should be drawn, revenue loan account debited, and cash credited.

Departmental Revenue (Not Available Until Collected)—This account represents revenue of the several departments on account of charges for services rendered or materials furnished. At the end of each month the amount of cash received on account of departmental charges should be credited by journal entry to the estimated receipts account and departmental revenue should be debited.

Net Bonded Debt—When debt is incurred by the issue

of bonds or notes (for other than temporary revenue loans), a journal entry should be made debiting net bonded debt and crediting the specific loan account. When the bonds are paid, the specific loan account should be debited and net bonded debt credited.

Trust Funds—When money is received the income of which is to be used for some specific purpose, cash should be debited and the special fund account credited. A warrant should be drawn authorizing the Treasurer to deposit the amount in the savings bank, cash should be credited, and trust funds (cash and securities) debited.

As income is withdrawn from the bank, cash should be debited and the specific purpose for which the fund was created (such as library, cemetery, etc.) credited. At the end of the year, the income in excess of the withdrawals should be entered on the books by debiting trust funds (cash and securities) and crediting the specific fund account.

While engaged on the work of the audit and the installation of the system of accounts, I received the co-operation of the several town officials, for which, on behalf of my assistants and myself, I wish to express my appreciation.

Respectfully submitted,

EDWARD H. FENTON,

EHF—JMC

Chief Examiner

RECONCILIATION OF TREASURER'S CASH

Cash balance January 1, 1923	\$3,065 64	
Receipts	306,011 51	
		\$309,077 15
Payments	\$294,199 59	
Cash balance December 31, 1923	14,877 56	
		\$309,077 15
<hr/>		
Cash balance January 1, 1924	\$14,877 56	
Receipts January 1 to July 31, 1924	169,866 44	
		\$184,744 00
Payments January 1 to July 31, 1924	\$130,185 80	
Cash balance July 31, 1924	54,558 20	
		\$184,744 00
<hr/>		
Balance July 31, 1924, per treasurer's cash book	\$54,558 20	
Warrant No. 13—Voucher No. 1030 in excess of actual payment	50	
Outstanding checks per list	190 06	
		\$54,748 76
Millbury National Bank:		
Balance July 31, 1924, per bank statement	\$54,748 76	
<hr/>		

TAXES—1920

Commitment, per detailed list:

Real and personal	\$121,419 90	
Polls	4,132 00	
		\$125,551 90

Payments to Treasurer:

1920	\$112,818 84	
1921	10,316 17	
1922	193 73	
1923	7 44	
		\$123,336 18

Abatements:

1920	\$322 63	
1921	259 31	
1923	136 51	
		718 45
Taxes credited as interest (1920)		2 45
Tax titles taken for town		256 51
Outstanding December 31, 1923	1,238 31	
		\$125,551 90

Outstanding January 1, 1924	\$1,238 31
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Abatements January 1 to July	
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31, 1924	\$1,215 00
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Due from H. W. Thompson, Collector:

Collections, per commitment book, page 189, line 16, not on cash book \$4 96

Error in cash book, page 34 25

	5 21
Outstanding July 31, 1924, per list	18 10

\$1,238 31

TAXES—1921

Commitment per detailed list:

Real and personal	\$142,190 70
Polls	6,945 00
Interest credited as taxes	9 57

Paid and abated—page 102, line 16	4 73	
		\$149,150 00

Payments to Treasurer:

1921	\$128,774 40	
1922	16,205 22	
1923	710 73	
		\$145,690 35

Abatements:

1921	\$378 24	
1923	534 11	
		912 35

Abatement of 1922 taxes applied on 1921 taxes—page 139, line 10	6 80	
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Tax titles taken for town	313 44	
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Outstanding December 31, 1923	2,227 06	
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\$149,150 00

Outstanding January 1, 1924		\$2,227 06
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Payments to Treasurer, January 1 to July 31, 1924	\$596 93	
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Abatements January 1 to July 31, 1924	1,436 40	
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Taxes credited as interest	48	
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Tax titles taken for town	9 45	
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Outstanding July 31, 1924, per list	183 80	
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\$2,227 06

TAXES—1922

Commitment per detailed list:

Real and personal	\$158,702 87
Polls	8,065 00

Paid and abated, not refunded:

Page 8, line 19	\$3 40
-----------------	--------

Page 112, line 11	3 00	
Page 149, line 18	5 00	
		11 40
Duplicate payment refunded:		
Page 68, line 7		5 00
Paid, per cash book, page 50, line 14, not on commitment book		5 00
Paid and abated—abatement applied to 1921 taxes— page 186, line 15		6 80
Interest credited as taxes		19 53
		\$166,815 60
Payments to Treasurer:		
1922	\$142,944 67	
1923	19,353 59	
		\$162,298 26
Abatements:		
1922	\$758 76	
1923	604 06	
		1,362 82
Outstanding December 31, 1923		3,154 52
		\$166,815 60
Outstanding January 1, 1924	\$3,154 52	
Overpayment not refunded— page 86, line 4		56
Paid and abated—refunded— page 176, line 10		18 70
Interest credited as taxes		39 48
		\$3,213 26
Payments to Treasurer, Janu- ary 1 to July 31, 1924	\$1,762 19	
Abatements January 1 to July 31, 1924		157 92
Tax titles taken for town		30 60

Due from H. W. Thompson, Collector:

Payment not recorded—

page 176, line 18 \$6 80

Collections per commitment book not on
cash book:

Page 11, line 12 \$5 00

Page 65, line 1 5 00

Page 87, line 1 5 00

Page 87, line 17 5 00

Page 87, line 22 5 00

25 00 31 80

Outstanding July 31, 1924, per list 1,229 05

Cash on hand July 31, 1924 1 70

\$3,213 26

TAXES—1923

Commitment, per warrant \$152,383 38

Additional commitment 61 50

Detailed list in excess of warrant 29 00

Paid and abated—refunded

—page 99, line 6 5 00

Paid per cash book, not on commitment book:

Page 35, line 8 \$5 00

Page 62, line 6 5 00

10 00

\$152,488 88

Payments to Treasurer \$135,248 47

Abatements 811 95

Taxes credited as estimated receipts 418 50

Outstanding December 31, 1923 16,009 96

\$152,488 88

Outstanding January 1, 1924

\$16,009 96

Payments to Treasurer, January 1 to July 31, 1924	\$5,965 50	
Abatements January 1 to July 31, 1924	183 50	
Outstanding July 31, 1924, per list	9,589 46	
Cash on hand July 31, 1924	271 50	
		<u>\$16,009 96</u>

TAXES—1924

Polls

Commitment per warrant	\$3,420 00	
Additional commitment	70 00	
		\$3,490 00

Payments to treasurer, January 1 to July 31, 1924	\$3,098 00	
Outstanding, July 31, 1924, per list	354 00	
Cash on hand, July 31, 1924	38 00	
		<u>\$3,490 00</u>

MAPLE STREET SIDEWALK ASSESSMENT

Commitment per warrant	\$984 03	
Outstanding December 31, 1923	\$984 03	

Outstanding January 1, 1924	\$984 03	
Payments to treasurer, January 1 to July 31, 1924	\$252 30	
Outstanding July 31, 1924, per list	731 73	
		<u>\$984 03</u>

MAIN STREET SIDEWALK ASSESSMENT

Commitment per warrant	\$325 66	
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Detailed list in excess of warrant	675 03	\$1,000 69
Outstanding December 31, 1923		\$1,000 69
Outstanding January 1, 1924		\$1,000 69
Payments to treasurer, January 1 to July 31, 1924	\$870 56	
Outstanding July 31, 1924, per list	130 13	\$1,000 69

TAX TITLES

Outstanding January 1, 1923, per deeds on file	\$497 19	
Tax titles taken for town	514 27	\$1,011 46
Tax titles redeemed	\$175 71	
Outstanding December 31, 1923	835 75	\$1,011 46
Outstanding January 1, 1924	\$835 75	
Tax titles taken for town, January 1 to July 31, 1924	107 74	\$943 49
Tax titles redeemed, January 1 to July 31, 1924	\$336 82	
Outstanding July 31, 1924, per list	606 67	\$943 49

DOG LICENSES

Licenses issued January 1 to December 31, 1923:

375 males at \$2.00	\$750 00
94 females at \$5.00	470 00
2 breeders at \$25.00	50 00

\$1,270 00

Payments to county treasurer,
per receipts

\$1,174 60

Fees retained by town clerk:

467 at 20 cents 93 40

Due county treasurer December
31, 1923

1 20

Due town clerk December 31,
1923, fees

80

\$1,270 00

Due county, January 1, 1924

\$1 20

Due town clerk, January 1, 1924

80

Licenses issued January 1 to
July 31, 1924:

345 males at \$2.00	690 00
82 females at \$5.00	410 00
1 breeder at \$25.00	25 00

\$1,127 00

Payments to county treasurer,
January 1 to July 31, 1924,
per receipts

\$917 00

Fees retained by town clerk,
January 1 to July 31, 1924:

375 at 20 cents 75 00

Cash on hand July 31, 1924

135 00

\$1,127 00

HUNTING AND FISHING LICENSES

Licenses issued January 1 to
July 31, 1924:

108 resident citizens' combination at \$2.00	\$216 00	
184 resident citizens' fishing at \$1.00	184 00	
8 resident citizens' hunting and trapping at \$1.50	12 00	
10 alien fishing at \$2.00	20 00	
4 minor trappers' at 25 cents	1 00	
		\$433 00

Payments to Department of
Conservation, per receipts,
January 1 to July 31, 1924
—276 licenses

\$348 60

Payments to town clerk, January 1 to July 31, 1924—276
fees at 15 cents

41 40

Cash on hand July 31, 1924

43 00

\$433 00

SEALER OF WEIGHTS AND MEASURES

Receipts, per sealer's register, January 1 to
December 31, 1923

\$103 03

Payments to treasurer

\$101 13

Due from sealer December 31, 1923

1 90

\$103 03

Due from sealer January 1, 1924

\$1 90

Receipts, per register, January
1 to July 31, 1924

66 90

\$68 80

Payments to treasurer January 1 to July 31,
1924

\$68 80

TOWN HALL RENTS

Outstanding January 1, 1923,		
per list	\$182 53	
Charges 1923	1,829 90	
Advance payment	15 00	
		\$2,027 43

Payments to treasurer	\$1,831 90	
Outstanding December 31, 1923	195 53	
		\$2,027 43

Outstanding January 1, 1924	\$195 53	
Charges January 1 to July 31, 1924	1,018 36	
Advance payment	10 00	
		\$1,223 89

Payments to treasurer, January 1 to July 31, 1924	\$1,077 89	
Advance payment, 1923	15 00	
Outstanding July 31, 1924, per list	131 00	
		\$1,223 89

FOREST FIRES BILLS RECEIVABLE

Charges January 1 to July 31, 1924		\$43 38
Payments to treasurer, January 1 to July 31, 1924	\$19 25	
Outstanding July 31, 1924, per list	24 13	
		\$43 38

POOR DEPARTMENT BILLS RECEIVABLE, TOWNS AND INDIVIDUALS

Outstanding January 1, 1923	\$1,731 36	
Charges 1923	669 77	
		\$2,401 13

Payments to treasurer	\$1,436 00	
Outstanding December 31, 1923	965 13	
		\$2,401 13

Outstanding January 1, 1924	\$965 13	
Charges January 1 to July 31, 1924	209 87	
		\$1,175 00

Payments to treasurer, January 1 to July 31, 1924	\$686 80	
Outstanding July 31, 1924, per list	488 20	
		\$1,175 00

SCHOOL DEPARTMENT BILLS RECEIVABLE

Outstanding January 1, 1923:		
Tuition	\$55 00	
Charges 1923:		
Tuition	\$15 00	
School tickets	60 00	
	75 00	
		\$130 00

Payments to treasurer 1923:		
Tuition	\$60 00	
School tickets	60 00	
	\$120 00	
Outstanding December 31, 1923:		
Tuition	10 00	
		\$130 00

Outstanding January 1, 1924:

Tuition \$10 00

Charges January 1 to July 31, 1924:

Tuition \$15 00

School tickets 30 00

45 00

\$55 00

Payments to treasurer, January

1 to July 31, 1924:

Tuition \$10 00

School tickets 30 00

Outstanding July 31, 1924:

Tuition 15 00

\$55 00

CEMETERY DEPARTMENT ACCOUNTS RECEIVABLE

Outstanding January 1, 1923,

per ledger \$2,009 70

Charges 1923 1,422 09

\$3,431 79

Payments to treasurer \$1,438 27

Outstanding December 31, 1923 1,993 52

\$3,431 79

Outstanding January 1, 1924 \$1,993 52

Charges January 1 to July 31, 1924 829 50

\$2,823 02

Payments to treasurer, January

1 to July 31, 1924 \$1,166 40

Due from cemetery commis-

sioners, per list 32 00

Outstanding July 31, 1924, per

list 1,624 62

\$2,823 02

CALVIN BARKER LIBRARY FUND

	Savings Bank Deposits	Total
On hand at beginning of year 1923	\$1,013 24	\$1,013 24
On hand at end of year 1923	\$1,059 34	\$1,059 34

<i>Receipts</i>		<i>Payments</i>	
Interest on deposit	\$46 10	Deposited in sav- ings bank	\$46 10
Total	\$46 10	Total	\$46 10

LUCY BARKER LIBRARY FUND

	Savings Bank Deposits	Total
On hand at beginning of year 1923	\$109 31	\$109 31
On hand at end of year 1923	\$114 25	\$114 25

<i>Receipts</i>		<i>Payments</i>	
Interest on deposit	\$4 94	Deposited in sav- ings bank	\$4 94
Total	\$4 94	Total	\$4 94

AMY HARRINGTON LIBRARY FUND

	Savings Bank Deposits	Total
On hand at beginning of year 1923	\$1,604 51	\$1,604 51
On hand at end of year 1923	\$1,677 50	\$1,677 50

<i>Receipts</i>		<i>Payments</i>	
Interest on deposit	\$72 99	Deposited in sav- ings bank	\$72 99
Total	\$72 99	Total	\$72 99

CEMETERY PERPETUAL CARE FUNDS

	Savings Bank Deposits	Total
On hand at beginning of year 1923	\$30,850 45	\$30,850 45
On hand at end of year 1923	\$32,248 52	\$32,248 52
On hand July 31, 1924	\$32,107 62	\$32,107 62

<i>Receipts</i> 1923		<i>Payments</i> 1923	
Interest on de- posits	\$1,401 58	Transferred to cemeteries	\$1,253 51
Bequests	1,250 00	Deposited in sav- ings bank	1,398 07
Total	<u>\$2,651 58</u>	Total	<u>\$2,651 58</u>
<i>January 1 to July 31, 1924</i>		<i>January 1 to July 31, 1924</i>	
Interest on de- posits	\$1,459 40	Transferred to cemeteries	\$2,750 30
Withdrawn from savings bank	1,290 90	Deposited in sav- ings bank	1,150 00
Bequests	1,150 00	Total	<u>\$3,900 30</u>
Total	<u>\$3,900 30</u>		

TOWN OF MILLBURY

BALANCE SHEET—JULY 31, 1924

GENERAL ACCOUNTS

<i>Assets</i>		<i>Liabilities</i>	
Cash		Temporary Loans:	\$100,000 00
Accounts Receivable:		In anticipation of Revenue	400 00
Taxes:		Sale of land	132 60
Levy of 1920	\$18 10	Premium on bonds	
Levy of 1921	179 07	Appropriation Balances:	\$83,193 22
Levy of 1922	1,218 79	General	
Levy of 1923	9,860 96	Special:	
Levy of 1924—polls	392 00	Burbank	
		School	
H. W. Thompson, Collector	11,668 92	Repairs and Al-	
Special Assessments:	37 01	terations	\$12,820 70
Maple Street Sidewalk	\$731 73	Millbury Avenue	
Main Street Sidewalk	130 13	School	32,992 35
		Interest	4,682 50
Commonwealth of Massachusetts:	861 86	Maturing Debt	13,500 00
Department of Public Works	4,000 00		63,995 55
Civilian War Polls	723 00	Overlay—reserved for abatements:	
State Aid	1,152 00	Levy of 1923	159 03
Tax titles held by town	606 67	Estimated Receipts	9,914 98
Departmental:		Special Assessments Revenue	861 86

Town Hall rents	\$121 00	Tax Titles Revenue	606 67
Forest Fires	24 13	Departmental Revenue	2,304 95
Poor	488 20	Surplus Revenue	18,963 29
School	15 00		
Cemetery	1,656 62		
		2,304 95	
Overdrawn Accounts:			
Overlay 1920	\$1,166 15		
Overlay 1921	1,436 40		
Overlay 1922	112 92		
Maple Street Sidewalk	975 79		
Main Street Sidewalk	1,000 68		
Military Aid	45 00		
		4,736 94	
Revenue 1924		199,882 60	
		<u>\$280,532 15</u>	<u>\$280,532 15</u>
		DEBT ACCOUNTS	
Net Funded or Fixed Debt			
		\$101,000 00	\$2,000 00
		New Motor Hose Car Loan	12,000 00
		State Road Loan	7,000 00
		Elm Street Cement Road Loan	16,000 00
		East Millbury School Loan	25,000 00
		New High School Loan	39,000 00
		Millbury Avenue School Loan	
			<u>\$101,000 00</u>
			<u>\$101,000 00</u>

TRUST ACCOUNTS

Trust Fund Securities in custody of town
treasurer

\$34,958 71

\$34,958 71

Calvin Barker Library Fund
Lucy Barker Library Fund
Amy Harrington Library Fund
Cemetery Perpetual Care Funds

\$1,059 34
114 25
1,677 50
32,107 62

\$34,958 71

\$34,958 71

Report of Town Treasurer

Balance December 31, 1923	\$14,877 56
Received during the year	403,919 00
	\$418,796 56
Payments during the year	\$388,783 49
Balance December 31, 1924	30,013 07
	\$418,796 56

TOWN LIBRARY

Calvin Barker Fund

Balance December 31, 1923	\$1,059 34
Dividends to January 1, 1925	46 33
	\$1,105 67
Withdrawn	83 17
	\$1,022 50

Lucy Barker Fund

Balance December 31, 1923	\$114 25
Dividends to January 1, 1925	4 81
	\$119 06
Withdrawn	16 81
	\$102 25

Amy Harrington Fund

Balance December 31, 1923	\$1,677 50
Dividends to January 1, 1925	71 48
	<hr/>
	\$1,748 98
Withdrawn	215 23
	<hr/>
Balance December 31, 1924	\$1,533 75

NOTES OUTSTANDING

New Motor Hose Car Notes

Date	Amount	Maturity
July 1, 1920	\$2,000 00	July 1, 1925

State Road from Canal Street to Sutton Line

Date	Amount	Maturity
Aug. 1, 1921	\$4,000 00	Aug. 1, 1925
Aug. 1, 1921	\$4,000 00	Aug. 1, 1926
	<hr/>	
	\$8,000 00	

Notes for General Municipal Purposes

Date	Amount	Maturity
July 7, 1924	\$20,000 00	July 7, 1925

East Millbury School

Date	Amount	Maturity
Aug. 20, 1921	\$2,000 00	Aug. 20, 1925
Aug. 20, 1921	\$2,000 00	Aug. 20, 1926
Aug. 20, 1921	\$2,000 00	Aug. 20, 1927
Aug. 20, 1921	\$2,000 00	Aug. 20, 1928
Aug. 20, 1921	\$2,000 00	Aug. 20, 1929
Aug. 20, 1921	\$2,000 00	Aug. 20, 1930
Aug. 20, 1921	\$2,000 00	Aug. 20, 1931
	<hr/>	
	\$14,000 00	

Elm Street Cement Road

Date	Amount	Maturity
Sept. 1, 1921	\$2,000 00	Sept. 1, 1925

High School

Serial 4½% Bonds, 1925 to 1933	\$22,500 00
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Millbury Avenue School

Serial 4% Bonds, 1925 to 1944	\$39,000 00
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Total Indebtedness	\$107,500 00
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Respectfully submitted,

JOHN J. MULHANE.

Report of Town Clerk

MARRIAGES REGISTERED IN THE TOWN OF MILLBURY FOR THE YEAR 1924

Date	Name	Place
Jan. 21.	Henry Leo Paradis of Millbury and Severine Proulx of Plainfield, Conn., at Plainfield, Conn.	
26.	John J. Murray of Gardner and Ann Matilda Mullen of Millbury, at Millbury.	
26.	Gustaf H. Werme of Worcester and Jane Higginbottom of Millbury, at Millbury.	
30.	William H. Murphy of Millbury and Alice M. Bowler of Brookfield, at Brookfield.	
Feb. 2.	George J. Vincent of Sutton and Jeannette Nelson of Millbury, at Milford.	
9.	Arthur G. Henault of Fitchburg and Edna Savalier of Millbury, at Worcester.	
Mar. 15.	John Bradford Willard of Worcester and Louise S. Vigeant of Millbury, at Worcester.	
April 14.	Rudolph H. Watts of Worcester and Doris M. Pickett of Millbury, at Worcester.	
15.	Leo Arrund Lauzon of Worcester and Mary G. Girard of Millbury, at Worcester.	
21.	John T. Mooney of Millbury and Christina (Devoo) Wolber of Millbury, at Millbury.	
21.	William L. Charpentier of Millbury and Hazel M. Hart of Millbury, at Millbury.	
22.	Walter E. Branagan of Millbury and Blanche M. Roach of Millbury, at Millbury.	

24. Daniel D. Crean of Millbury and Catherine Wrixon of Worcester, at Worcester.
 26. Ralph Kenneth Forden of Worcester and Alice Irene Tucker of Millbury, at Millbury.
 28. Edmond Desorey of Millbury and Dora Hughes of Millbury, at Millbury.
 28. Robert J. Crepeau of Millbury and Alice Poirier of Millbury, at Millbury.
- May
8. Leonard Wideen of Worcester and Emma Cotton of Millbury, at Sutton.
 10. Albert Erickson of Milford and Nellie M. Minot of Millbury, at Milford.
 19. George Frechette of Millbury and Virginia (Roi) Savoie of Millbury, at Millbury.
 24. Richard A. Manger, Jr. of Norwich, Conn. and Cecile C. (Crepeau) Olson of Millbury, at Millbury.
- June
2. William Hardy of Millbury and Anna R. Hall of Millbury, at Millbury.
 9. John T. McManus of Millbury and Lillian E. Moberg of Worcester, at Millbury.
 10. Charles E. Cudworth of Worcester and Mabelle White of Millbury, at Sutton.
 14. Richard C. Baker of Ellsworth, Maine and Margaret (Lynn) Murray of Millbury, at Sutton, Mass.
 15. David Schwab of Worcester and Rebecca Kreplick of Millbury, at Springfield.
 16. James A. Emond of Millbury and Louise P. Bouvier of Millbury, at Millbury.
 16. Lloyd S. Moss of Millbury and Helen S. Roach of Millbury, at Worcester.
 16. Ernest A. Budreau of Millbury and Florence White of Millbury, at Millbury.
 17. Thomas F. Connor of Millbury and Elizabeth V. Lynch of Millbury at Millbury.

17. Francis L. Cassidy of Millbury and Margaret T. Ryan of Worcester, at Worcester.
 21. Clarence S. Bailey of Millbury and Henrietta (Finney) Orcutt of Worcester, at Worcester.
 23. William A. Leary of Millbury and Mabel M. Belanger of Worcester, at Worcester.
 23. Clarence N. Hart of Millbury and Eva M. Comtois of Millbury, at Millbury.
 25. William J. Howard of Millbury and Dorothy (Carr) Copeland of Millbury, at Sutton.
 30. Arthur H. Cadorette of Millbury and Florence M. E. Deschamp of Millbury, at Grafton.
- July
7. Leo Gaulin of Millbury and Edna Beaudoin of Millbury, at Millbury.
 12. Frederick Williams Jordan of Millbury and Mae Emma Dumas of Woonsocket, R. I., at Woonsocket, R. I.
 17. Russell E. Morris of Woonsocket, R. I. and Mary Frayne of Millbury, at Millbury.
 21. Raymond G. Wilson of Millbury and Marie E. M. Haggerty of Millbury, at Millbury.
 28. Raymond Read of Millbury and Lottie Ethier of Millbury at Millbury.
 30. James C. Weagle of Shrewsbury and Mary A. Crouse of Millbury, at Millbury.
- Aug.
7. Adelard Dupont of Worcester and Alfenner S. Bazinet of Millbury, at Millbury.
 11. Francis Anderson of Millbury and Violet Little of Millbury, at Worcester.
 12. Ralph S. Lawrence of Groton and Maude I. Hayward of Millbury at Millbury.
 15. Lawrence A. Thomes of Millbury and Annie M. (Leete) Scott of Millbury, at Oxford.
 19. Norman W. Alix of Millbury and Clara P. Brouillard of Millbury, at Millbury.

- Sept. 1. Clyde A. Whipple of Millbury and Nellie (Thurston) Martin of Millbury, at Northbridge.
1. William L. Staford of Sutton and Roselina M. Joslin of Millbury, at Millbury.
1. Alfred J. Chenevert of Northbridge and Alice Carignan of Millbury, at Millbury.
1. Charles D. Adams of Millbury and Mary E. Donohue of Worcester, at Worcester.
3. Ernest A. Saford of Millbury and Doris M. Modig of Worcester, at Worcester.
15. Philip Faucher of Millbury and Belle Thibodeau of Worcester, at Worcester.
15. Homer E. Rock of Sutton and Lilla A. Woodward of Millbury, at Millbury.
20. Roger Gilson of Millbury and Doris Mabel Haynes of Millbury, at Millbury.
22. Robert C. Bertrand of Millbury and Anna Druidis of Millbury, at Millbury.
27. Francis G. Carlson of Gardner and Alice Maud Halbeck of Gardner, at Millbury.
- Oct. 1. Thomas Culbert, Jr. of Worcester and Jessie May Grout of Millbury, at Millbury.
4. William E. Russell of Uxbridge and Agnes C. McCaskill of Millbury, at Worcester.
10. James Nelson of Millbury and Rose Ellis of Millbury, at Millbury.
13. Henry Lesperance of Worcester and Muriel E. LeClaire of Millbury, at Millbury.
13. Albert J. Fortier of Millbury and Irene Bousquet of Worcester, at Worcester.
18. William Francis Lash of Northbridge and Alice May Barton of Northbridge, at Millbury.
25. Elmer A. Johnson of Worcester and Olga M. Wilhelmson of Millbury, at Worcester.
- Nov. 8. Leo R. Donohue of Grafton and Margaret M. Holden of Millbury, at Millbury.

8. Gustav W. Anderson of Millbury and Selma F. Erickson of Millbury, at Worcester.
17. George O. Lord of Worcester and Louise M. Sweet of Millbury, at Millbury.
22. Harold Warrington of Worcester and Ellen M. Morrison of Millbury, at Worcester.
24. Charles E. Tebo, Jr. of Millbury and Elizabeth M. Molly of Millbury, at Millbury.
27. Robert P. Barry of Worcester and Beatrice H. Miron of Millbury, at Millbury.
27. Edward J. Flynn of Natick and Mary A. Aubuchont of Millbury, at Natick.
27. Joseph E. Devoe of Millbury and Mary E. McCormick of Millbury, at Millbury.
27. Henry J. Credit of Worcester and Jessie E. Gibson of Millbury, at Millbury.
27. Joseph E. Fairbanks of Millbury and Agnes G. Paquette of Worcester, at Worcester.
29. Arthur J. Collette of Millbury and Ruth L. V. Bengtson of Millbury, at Millbury.
- Dec. 3. Frank W. Ring of Millbury and Sarah L. Marcy of Millbury, at Worcester.
20. Paul E. Hellstrom of Worcester and Agnes M. Dunn of Millbury, at Grafton.
23. Bertrand W. Glover of Millbury and Grace E. Goddard of Grafton, at Grafton.
29. Anthony Duprey of Millbury and Rosie (Paskle) Bushey of Worcester, at Worcester.

BIRTHS REGISTERED IN THE TOWN OF MILLBURY FOR THE YEAR 1924

Date	Name	Parents' Names
Jan. 2.	William James Cristo	James and Mary
6.	John Morris Maloney	James J. and Ellen H.
13.	Francis James Hamilton	James and Phoebe

- | | | |
|------|-------------------------|----------------------------|
| 17. | Ruth May Welch | Daniel F. and Mary A. |
| 21. | _____ | _____ |
| 24. | Robert Joseph Stockdale | Charles and Rosanna M. |
| Feb. | 2. | Helena Antoinette Frazier |
| | | Ralph J. and Antoinette |
| | 6. | Edward Lynn Proteau |
| | | Francis J. and Harriet W. |
| | 10. | Robert Cuthbertson |
| | | William and Mabel T. |
| | 11. | Lawrence Alfred Lebel |
| | | Alfred J. and Irene A. |
| | 14. | Roger William Alger |
| | | Frederick and Glyds C. |
| | 22. | Ruth E. Gilbert |
| | | George L. and Mary A. |
| | 23. | Agnes Loretta Mooney |
| | | Thomas F. and Mary M. |
| | 24. | ——— Potoski |
| | | Felix and Barbara S. |
| | 26. | Irene M. Perry |
| | | Henry J. and Mildred C. |
| | 27. | William Daniel Young |
| | | William C. and Mary E. |
| Mar. | 3. | Bernice Margaret Dwinnell |
| | | Charles and Sadie A. |
| | 5. | Penelope Kimball |
| | | Louis A. and Helen W. |
| | 6. | June Cecilia Letendre |
| | | Harold and Albina G. |
| | 6. | ——— Shirby |
| | | William A. and Margaret E. |
| | 7. | Amelia Claudia Jacques |
| | | Moses W. and Laura S. |
| | 8. | ——— Gibbons |
| | | Frank and Anna R. |
| | 11. | Max Kass |
| | | Samuel and Emma F. |
| | 12. | Arleen Ruth Bergstrom |
| | | Henry W. and Esther I. |
| | 17. | ——— Stowe |
| | | Irving L. and Lottie J. |
| | 19. | Kenneth Francis Crepeau |
| | | Philip and Alice M. |
| | 20. | Albert Pierre Montville |
| | | Pierre G. and Cecelia R. |
| | 23. | Robert Gerald Valentine |
| | | Henry and Rose M. |
| | 24. | Beverley Edith McLean |
| | | James and Edith M. |
| | 27. | Raymond John Benson |
| | | Richard W. and Eva M. |

28. Raymond Vernon Desorcy
Alexander L. and Mary S.
30. Sahag Davagian Sarkis and Nartoohy B.
31. John Ulysses Arbour
John U. and Florence A.
- April 3. Elizabeth Odessa Lacosse
Edward A. and Mary A.
10. Doris Alice Arsenault
Joseph S. and Eva V.
13. Mae L. Bengtson John B. and Eugenia M.
15. Marie Cecile Poirier Louis and Anna P.
17. Rosa Patrina Neri Louis G. and Maria C.
20. ——— Adams Bertis H. and Edith Y.
21. Blanch Irene Marshand
Israel J. and Allouise C.
21. Mary Luella Moore Harry G. and Mary W.
24. Theodore F. Berg Axel B. and Selma M.
25. Alfred John Burroughs
Joseph J. and Helene A.
26. Arthur Joseph Gendron
Arthur P. and Marie A.
29. ——— ———
- May 5. Virginia May Bilodeau
Earnest and Margaret L.
9. Mary Marlborough John M. and Margaret A.
10. Alfred William Turgeon William and Marie L.
12. Harry Arthur Bailey
Leverette and Mabel P.
13. Clifford Hartman Clement F. and Mae L.
17. Marie Margery Cecile Bilodeau
Alfred and Alice P.
24. Mary Elizabeth Faron Frank J. Mary C.
27. Lawrence J. Bois Albert J. and Alice V.
28. Emile Artuleur Emile J. and Aldea M.
30. Gloria M. Roberts Adonis L. and Beatrice C.
30. ——— ———

	31.	Daniel Edward Donovan	Daniel A. and Annie D.
June	1.	_____	_____
	5.	Gloria M. Audette	Louis E. and Mary M.
	10.	Vincent Jacques	Luke M. and Ruth D.
	13.	_____ Braney	George F. and Marion G.
	13.	Raymond Edward St. Andre	Israel and Erilia K.
	20.	Robert Leo LeBlanc	William and Clara M.
	21.	Lois Dorothy Perrault	Frank A. and Laura A.
	22.	Joseph Fred Norman	Joseph V. and Marie A.
	23.	Gloria Eva Capelette	Alfred E. and Blanche B.
	23.	Irene Hortense Gauthier	Ernest C. and Albina M.
	26.	Elva G. Stevens	Raymond H. and Goldie E.
July	1.	Pauline Rita Bilodeau	Felix and Bertha L.
	1.	Albert Henry Burdick	Robert H. and Ida M.
	7.	Joseph Edward Gerard Demers	Walter and Rosalina J.
	7.	_____	_____
	10.	_____ Greene	George W. and Duella I.
	10.	William Francis Franier	Lawrence E. and Helen G.
	13.	George Albert Goudreau	Albert J. and Bella S.
	22.	Marie Jeanne Herbert	John and Rosanna P.
	23.	Kendall L. Dolge	Albert W. and Gwendolyn M.
	24.	Thomas O'Brien	Maurice W. and Helen E.
	25.	_____ Hebert	Albert and Beatrice C.
	25.	Marie Evert Albina Bernier	Albert J. and Clara B.
	28.	John William Powers	John J. and Caroline M.
	30.	Louis Billington Stevens	Arthur and Lea L.
	31.	Roger LeBlance	Felix and Alice L.
Aug.	3.	_____ Foley	Francis J. and Elizabeth F.

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|-------|-----|-------------------------|--------------------------|
| | 8. | Milton Roland Dunn | Francis E. and Donald B. |
| | 12. | Raymond Edgar Shea | Ernest and Marion P. |
| | 17. | ——— Weeks | Ernest L. and Ethel M. |
| | 18. | ——— | ——— |
| | 18. | ——— Wilson | Leslie T. and Lillian M. |
| | 18. | Lawrence Leary | Charles L. and Cora I. |
| | 20. | Marjorie E. Cowland | George J. and Ruth C. |
| | 22. | John Piasta | Frank and Alice B. |
| | 29. | ——— Gagnon | Joseph A. and Alice L. |
| Sept. | 6. | ——— LaBreck | Louis and Margaret F. |
| | 15. | Harold J. Flynn | Cornelius and Delia L. |
| | 16. | Roland Patrick Gagne | Narcisse and Yvonne P. |
| | 16. | ——— Kyadar | William S. and Petrus M. |
| | 20. | Frank Zuidema | Frank A. and Mary R. |
| | 20. | Francis Murphy | John B. and Mary T. |
| | 23. | William C. Marden, Jr. | William C. and Ida H. |
| | 24. | Barbara May O'Neill | John W. and Helen M. |
| | 24. | Mary Isabelle Krasinski | Julius and Isabelle K. |
| | 24. | ——— Ballard | Joseph and Cora E. |
| | 24. | ——— Ballard | Joseph and Cora E. |
| | 29. | Felice Philippe Perron | Valere and Laura R. |
| Oct. | 1. | Dorothy Ruth Army | Charles H. and Laura A. |
| | 2. | Ruth Arline Aubin | Arthur J. and Annie S. |
| | 3. | ——— Norton | Ralph and Melba H. |
| | 7. | ——— | ——— |
| | 7. | ——— Matthieu | Nelson and Ida M. |
| | 13. | Arline June Rudman | John L. and Clara A. |
| | 14. | ——— Lynch | Napoleon and Alice M. |
| | 15. | ——— Anderson | Francis and Violet A. |
| | 16. | Ruth Emily Schelin | Carl A. and Delia S. |
| | 20. | Evangeline Barrette | Frank E. and Evelina C. |

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|------|----------------------------|---------------------------|
| 20. | Evelyn Mary Devoe | John A. and Marguerite F. |
| 22. | ——— Hooper | William J. and Ethel C. |
| 28. | ——— LaBreck | Thomas J. and Flora D. |
| 29. | Diana Hill | John D. and Kathrine F. |
| 30. | Pauline Marguerite Lambert | Albert P. and Eva B. |
| 31. | Shirley Louise Harper | Charles H. and Johanna D. |
| Nov. | 2. Giuseppe Cataldo | Fortunato and Marietta R. |
| | 4. ——— Kneeland | James and Anna C. |
| | 5. Harold Paul George | Claude R. and Amelia L. |
| | 6. ——— McManus | John T. and Lillian E. |
| | 7. Ernesto Neri | Bruno and Catherina P. |
| | 8. Rita LeClaire | Joseph C. and Eva M. |
| | 8. Theresa LeClaire | Joseph C. and Eva M. |
| | 18. ——— Murray | John J. and Matilda M. |
| | 18. ——— | ——— |
| | 24. Joseph Zaikowski | Louis and Mary K. |
| | 27. William Felix Gasco | Felix and Mildred M. |
| | 28. Raymond Richard Reed | Raymond and Lottie E. |
| | 29. ——— Paine | Marcus M. and Ida B. |
| Dec. | 1. ——— | ——— |
| | 1. ——— | ——— |
| | 2. Richard Scott Platts | John and Florence H. |
| | 14. ——— Baillargeon | Joseph A. and Palma R. |
| | 15. Edward Louis Courville | Edward F. and Mildred I. |
| | 19. Lillian Rita Cormier | Albert and Ida M. |
| | 21. Maxime Raymond Desorci | Maxime and Phoebe T. |
| | 25. Rita Noela Martel | Albert E. and Mary L. |

DEATHS RECORDED IN 1924

Date	Name	Birthplace	Age		
			Y.	M.	D.
Jan.	19.	Rosaline Ste. Germain, Ste. Helene, P. Q.	69	9	5
	21.	——— Punchielli, Worcester	—	—	—
	21.	John J. Keith, Millbury	1	8	12
	30.	Alfred Tourtelotte, Millbury	64	3	15
Feb.	10.	Charles P. Etienne, France	60	4	6
	21.	William Tranter, Sheffield, Eng.	84	10	20
	27.	William D. Young, Millbury	30	Min.	
Mar.	7.	Anthony Miller, Lithuania	51		
	8.	Eben R. Roaf, Worcester	1	1	17
	12.	Richard B. Kidder, Wardsboro, Vt.	78	6	21
	12.	——— Shirby, Worcester			6
	30.	Tamar M. Goldthwait, Sutton	81	10	28
	26.	Joseph Robideau, Canada	68		25
	27.	Mary Polak, Poland	50		
April	6.	James Conley, Grafton	64		
	6.	Charles F. Dunn, Millbury	26	9	2
	6.	Donald Faron, Millbury		11	
	29.	——— Auger, Marlborough	0	0	0
	20.	Philomene Menard, Canada	60		
May	2.	John Salstrom, Sweden	74		
	18.	——— Richard, Millbury		10	Hrs.
	28.	Leverett Pierce, Hardwick	66	6	19
	29.	Emile A. Turgeon, Millbury			1
June	3.	Emma C. Morse, Millbury	76	8	19
	5.	Henry T. Sharon, Canada	76		10
	7.	Thomas N. O'Brien, Ireland	62	4	
	14.	James W. Bowie, Scotland	36	1	4
	16.	Mary Sullivan, Ireland	80		
	18.	William W. Russell, Nantucket	78	5	15
	28.	Louis N. Miron, Canada	59	8	18
	29.	William Welch, Clinton	31		
	29.	Albert Aubin, Sutton	8	5	

July	8.	Frederick Vulter, Brooklyn, N. Y.	64	2	9
	13.	George A. Goudreau, Millbury	4 Hrs.		
Aug.	15.	Regina Ethier, Canada	55	5	22
	17.	Margaret Grogan, Millbury	11	10	6
	18.	——— Mason, Millbury	—	—	—
	18.	Ellen F. McCrea, Worcester	73	4	8
	22.	Daniel J. Welch, Millbury	58		2
	20.	Viola G. Lindsay, Millbury	22	4	4
	22.	——— Piasta, Millbury	—	—	—
Sept.	29.	Marjorie Stowe, Scotland	56	8	26
	1.	Joseph A. Harris, Chelsea	90	2	6
	2.	Frederick P. Alger, Jr., Millbury	2	1	20
	2.	Gladys (Carlson) Alger, Worcester	25	9	27
	16.	Hosea L. Woodward, Orange	88	10	22
	18.	Edward Trombly, Chancy, N. Y.	78		
	20.	Elizabeth S. Tiffany, Auburn	77	5	19
	23.	Clementine Blesdell, Farmington, N. S.	51	1	13
	24.	Caroline V. Howkins, Newark, N. J.	60	2	7
	24.	Mary Krasinska, Millbury	9 Hrs.		
	26.	Catherine Crepeau, Nova Scotia	69	3	11
	28.	——— Ballard, Worcester			4
	30.	Albert S. Keith, Sutton	65	6	
	30.	Sarah L. Stockwell, Millbury	74	6	19
Oct.	1.	Samuel Goodell, Millbury	78	0	10
	4.	Mary Monahan, Canada	90	7	19
	18.	Evelina Roux, Millbury	26	1	18
	18.	Willie Riendeau, Burlington, Vt.	18	4	11
	24.	Philip Perron, Millbury			25
	29.	Adolf P. Nylen, Sweden	52		21
	6.	Jennie Peloquin, Canada	77	6	29
Nov.	8.	James King, Lowell	70		
	12.	Pehr August Soderstrom, Sweden	62	3	2
	14.	Nettie J. Windle, Millbury	50	7	21
	14.	Florence A. Horne, Lincoln	49	4	26
	16.	Walter R. Jannery, Millbury	29	7	6

	17.	James J. Sullivan, Worcester	82	4	24
	18.	——— Murray, Worcester	—	—	—
	29.	Nelson Mathieu, Millbury		1	21
Dec.	1.	——— Jacques, Worcester	—	—	—
	1.	——— Jacques, Worcester	—	—	—
	11.	Adaline B. Moore, Temple, Maine	85	5	22
	12.	Melvina (Crepeau) Mungeon, Canada	71		
	25.	Mabel Russell, Millbury	5	1	2
	29.	John W. O'Rourke, Westboro	73		

TOWN CLERK'S REPORT OF DOG LICENSES

Dog Licenses have been issued for the year ending December, 1924, to the following persons:

Army, Charles	Audette, Louis
Anderson, Anton	Aubuchont, Wm. G.
Ambrosicz, Anthony	Anderson, Anton E.
Army, Richard	Anderson, Anton E.
Ashton, William	Army, Harold
Aubuchont, Alex	Army, Joseph D.
Aubin, Alfred	Anderson, Carl A.
Army, Napoleon	Adams, Philip J.
Alexander, B. A.	
Arsenault, Joseph	Broberg, Oscar, 2
Adamonis, William, 2	Bunavitch, Charlie
Adams, Mrs. Fred	Bazinet, Joseph
Arrington, C. L.	Butkavich, Wm.
Army, Fred	Braney, George
Army, Edward	Bourbeau, Aime
Arrington, C. L.	Berthiaume, E. J.
Allaire, Orphidas	Brackett, C. W.
Alger, Frederick	Bacon, William O.
Army, Fred W.	Blanchard, Edward F.

Bailey, C. S.
 Balmer, James
 Braney, Daniel
 Bonzey, Charles
 Bertrand, Euclid, 2
 Branagan, Walter
 Bernard, Joseph
 Bartlett, William, 2
 Boucher, Edward J.
 Burnap, Joseph
 Bice, Margaret
 Bedrosian, A.
 Bergstrom, C. P.
 Bellville, Arthur
 Benoit, Leo
 Benoit, Wilfred
 Bent, Mrs. H. P.
 Budreau, Alfred
 Brunelle, Fred C.
 Baro, Frank
 Braney, William J.
 Brown, Robert F.
 Braney, Daniel
 Braney, Urban
 Ballard, L. H.
 Benson, John
 Bjorkman, Carl B.
 Budreau, Ernest
 Budreau, Henry
 Budreau, Leo
 Brown, Eugene E.
 Braney, Urban
 Braney, Robert, 2
 Benson, J. W.
 Bent, H.
 Barratt, Constance

Couture, Joseph
 Cunningham, Mary A.
 Connor, Walter J.
 Christianson, Agnar
 Cross, W. H.
 Cannon, Kevin
 Crane, R. H.
 Couture, Telesphore
 Carlstrom, C. W.
 Carr, Florence M.
 Cushing, Leo
 Cote, Frank
 Cote, Eusebe
 Crowsky, Michael
 Collette, Ernest
 Collette, Albert
 Croteau, George
 Carter, Henry W.
 Cotton, R. J.
 Cotton, John, 2
 Christian, Frank X.
 Clementson, Esther J.
 Christian, Louis
 Carlstrom, Edwin, 3
 Cadorette, A.
 Courtney, John E.
 Clifford, Frances
 Callahan, A. V.
 Capistron, Joseph
 Clouthier, Edward A.
 Cassidy, Francis L.
 Crepeau, Emil
 Colby, Harold
 Conner, James H.
 Dumas, Louis H.
 Dunn, John F.

Davis, Adin
 Drudise, Gus
 De'sy, C. F.
 Dean, L. R.
 Doe, B. E.
 Ducharme, John D.
 Ducharme, Marguerite
 Donavan, C. D.
 Delaney, George F., 3
 Dahne, Mrs. A.
 Dumas, Levinus
 Davagian, Sarkis
 Dempsey, Jerry
 Daw, William H.
 Drumgoole, Sarah
 Divoll, Raymond L.
 Dunn, Charles
 Dugay, Joseph
 Dunn, Charles F.
 Daniel, Ernest
 Demers, Walter
 Dunn, Edward J.
 Dorr, F. F.
 Dahne, Louis T. (breeders)
 Dahne, Louis T.
 Densmore, Effie (breeders)
 Dumas, Louis H.
 Daniels, Arthur
 Dolan, John J.
 Deering, Charles M., 3

 Ellis, George
 Ela, Wilmer H.
 Eagles, John
 Erickson, Kenning
 Eld, Edward
 Eaton, Hugh

Fink, James
 Frykholm, George
 Fontaine, A. C.
 Faubert, Israel
 Flagg, Frank
 French, Alva, 3
 Forsberg, Carl U.
 Faron, Frank
 Forrest, Charles
 Ferguson, George
 Frazier, L. F.
 Flad, Henry J.
 Fenner, Florence
 Frazier, Annie
 Fairhurst, Edw.
 Fjellman, Carl

 Gustafson, Clark
 Gauthier, Edmond
 George, Claude
 Grogan, James J.
 Garceau, Joseph
 Gaffney, John
 Gardner, George
 Gardner & Leclair
 Galena, Peter
 Gillert, R. F., 2
 Greenwood, John R.
 Gendron, Arthur P.
 Gendron, Henry
 Garceau, Marshall
 Gendron, Fred
 Goodell, Mary E.
 Goddard, Harry M., 2
 Green, Alonzo H.
 Gosselin, Leo
 Girard, Louis

Glover, Weldon
 Gover, Exlaw
 Gilbert, John T.
 George, Claude
 Gallacher, Richard

Horne, D. O.
 Holman, Alice M.
 Higginbottom, Gertrude
 Hairyes, Fred
 Hurd, Marion A.
 Hall, Fred R.
 Hayden, Oscar
 Hanavan, John
 Hanson, Harry
 Higginbottom, Cyril
 Hanifan, Michael
 Hildreth, F. L.
 Hull, Samuel
 Hannum, Harry, 2
 Higginbottom, George, 2
 Hebert, John
 Hall, Nellie F.
 Harris, Charles H.
 Home Soap Co., 2
 Hooper, Leslie J.
 Healey, Oscar
 Harper, C. H.
 Hull, Bertha
 Hazelwood, Mildred
 Haywood, Pearl M.
 Hagstrom, C. W.
 Hildreth, Joseph O., Jr.
 Hairyes, Harold
 Howard, Harry
 Hill, Charles
 Haggerty, William

Horne, Charles E., Jr.
 Hebert, Raymond
 Hairyes, Elliott
 Hanson, A. L., 2
 Hebert, John

Johnson, Albert E.
 Johnson, Carl
 Johnson, Carl
 Johnson, Gilbert
 Johnson, Oscar
 Jordan, F. W.
 Jacques, Ida M.
 Jernstrom, Gus
 Johnson, Ernest
 Joslin, Stella
 James, Wilfred
 Jannery, Walter R.
 Johnson, Runo
 Johnson, Joseph

Kuydar, William, 2
 Kinniery, Anna
 Kneeland, James
 Kinniery, Daniel M.
 King, Alfred I.
 Kilmer, Harold C.
 Kavolis, Peter, 2
 Kasputis, Frank, 2
 Koehler, John C.
 Kozeara, Albert
 King, Henry
 Kupsinska, Peter
 Kozeara, Joseph

Lincoln, Frances W.
 Lachapelle, Noah

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|----------------------|----------------------|
| Levesque, Alexina | Moorehouse, H. E., 3 |
| Ling, Charles D. | Mitchell, Walter |
| Lund, Peter | Mill, Alfred |
| Louder, John | Maynard, G. J. |
| Leese, Thomas, 2 | Marlow, Thomas |
| La Breck, John E., 2 | Morin, Amos |
| Lebel, John | Mooridian, Peter |
| Leary, George, 3 | Minor, Frank L. |
| Leclaire, Antonio | Maloney, John |
| Little, Arthur | Markey, Thomas J. |
| Lundstrom, E. | Mogren, Andrew G. |
| Lemay, Conrad | Morris, Arthur |
| Lakin, John F., 2 | Moorey, Irene |
| Lemeiux, Joseph | |
| Lemay, John | Norton, Anna |
| Lee, Earl | Nystrom Brothers, 2 |
| Lawry, Ida B., 2 | Norcross, E. M. |
| | Noe, Theodore |
| McManus, Martin, 2 | Nyberg, Hilda |
| McDonald, Sadie | Neff, Augustus C. |
| McGrath, P. H. | Nugent, Charles J. |
| McMahon, James P. | Norton, John W. |
| Maynes, Jay A. | |
| Magill, Elizabeth | Orn, C. H. |
| Minney, Louis | Olson, Axel |
| Murray, Anna G. | Paquette, Charles E. |
| Marble, Frank H. | Polisky, John |
| Molis, S. | Pierce, Mildred |
| Montaquila, D., 2 | Polachi C., 2 |
| Meacham, Chester W. | Pierce, William A. |
| Michaelson, John | Platts, John |
| Marlborough, John | Proal, Thomas |
| Moore, Harry G. | Pierce, Charles |
| Matson, Louis | Papineau, R. A. |
| Morse, James A. | Pareseau, Ernest A. |
| Maynard, P. E. | Pierce, George H. |
| Miller, John | Platts, James |

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|-----------------------|------------------------|
| Pigeon, Adelle | Snow, Evelyn |
| Pepin, Frank | Shay, James B. |
| Pierce, Alvin W. | Stowe, Wm. E. |
| Plaude, Philip | Soboll, Chester |
| Paine, Fred | Sullivan, Joe |
| Paille, Norman | Spetilonis, A. |
| Pomerleau, Edw. | Smith, Allen |
| Proctor, Olive F. | Salstrom, John |
| Perrott, Elmer | Snow, F. N. |
| Pierce, H. C. | Smith, Thomas, 2 |
| Pierce, Evelyn | Smith, Manuel |
| Pierce, H. C. | Smith, Lester M. |
| Pierce & Webber | Shea, Henry |
| Pierce, Walter | Starkis, Joseph |
| | Stockwell, Robert J. |
| Russell, Marshall, 2 | Smith, Crompton, 4 |
| Rice, Wilhelmina | Salmonsens, S. |
| Richardson, Thomas, 2 | Shaw, H. N. |
| Renaud, Peter, Jr. | Stowe, G. B. |
| Rice, Ossian | Swett, Bernice N. |
| Rowe, Helen | Swanstron, Carl W. |
| Rixham, Maurice | Stockwell, S. F. |
| Rice, Edward F. | Smith Russell |
| Rivers, Hector, 2 | Snow, Marion B. |
| Roux, Philip | Savmolina, J. |
| Russell, George H. | Soboll, Chester |
| Roberts, Omer | Snelling, H. L. |
| Roach, M. J. | Sprague, Viola B. |
| Reilly, John F., 2 | Sullivan, Thomas H., 2 |
| Rose, Harry | Sanders, J. H. |
| Riel, A. C. | Sadloski, Alex |
| Rivers, Leo | Sivert, Axel |
| | |
| Salo, Victor | Turnan, Thomas |
| Shepard, C. W. | Tubbs, Harland |
| Salmonsens, M. | Taylor, Charles |
| Shivick, Nick | Tobie, Mary |

Tobie, Arthur	Witter, E. W., 2
Tatro, Helen	White, Bevis E.
	White, Ernest
Vigeant, William, 2	Winter, Charles B.
	Willand, Chester
Whitworth, Russell	Wilson, Nellie M.
White, C. F.	Watchorn, Carl
Wood, Alfred	Wilber, David
Wood, Merton E.	White, Napoleon
Whitehead, George	
White, Edwin	Young, Wm. C.
Wheeler, Gladys K.	
Werme, Arvid	Zykosky, Louis
Wright, Pauline	Zona, John
Westerman, Rudolph	Zarrow, Max
Wilson, Catherine	Zuidema, Frank
Windle, Winfred	

DOG ACCOUNT

369 males, at \$2.00	\$738 00
89 females, at \$5.00	445 00
2 breeders' licenses, at \$25.00	50 00
	<hr/>
	\$1,233 00
Clerk's Fees	92 00
	<hr/>
	\$1,141 00
Paid County Treasurer:	
June 9	\$890 00
December 10	251 00
	<hr/>
	\$1,141 00

Tax Collector's Report

1920

Balance to collect last report	\$1,238 31
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Credits

Abatements	1,215 00
Due from H. W. Thomson	5 21
Taxes on Tax titles held by Town	18 10
	\$1,238 31

1921

Balance to collect last report	\$2,222 43
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Credits

Cash collected 1924	395 91
Abatements	1,436 40
Sold to Town	322 88
Abatements January, 1925	42 75
Taxes on Tax Titles held by Town	24 49
	\$2,222 43

1922

Balance to collect last report	\$3,201 30
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Credits

Cash collected 1924	2,134 39
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Abatements	811 92
Sold to Town	30 60
Due from H. W. Thomson	31 80
Abatements January, 1925	17 00
To be abated	2 00
Taxes on Tax Titles held by Town	173 59
	<hr/>
	\$3,201 30

1923

Balance to collect last report	\$16,099 96
Additional amount to be collected	5 10
	<hr/>
	\$16,105 06

Credits

Cash collected 1924	14,136 30
Abatements	565 31
Abatement January, 1925	3 00
Cash collected 1925	173 70
Balance to collect	749 75
Taxes on Tax Titles held by Town	477 00
	<hr/>
	\$16,105 06

SIDEWALK ASSESSMENT

Maple Street

Balance to collect last report	\$984 03
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Credits

Cash paid 1924	619 25
Balance to collect	364 78
	<hr/>
	\$984 03

Main Street

Balance to collect last report	\$1,000 69
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Credits

Cash paid 1924	870 56
Balance to collect	130 13
	<hr/>
	\$1,000 69

1924

Assessors' Warrant of Town, County and	
State Tax	\$181,787 52
Cash refund	8 88
	<hr/>
	\$181,796 40

Credits

Cash collected	157,546 10
Taxes collected first fifteen days in January,	
1925	5,766 35
Abatements	762 51
Balance to collect	17,156 99
Taxes on Tax Titles held by Town	564 45
	<hr/>
	\$181,796 40

1923 DELINQUENTS*Polls*

Arseneault, Theodore	\$2 50
Blagdon, James C.	5 00
Gilbert, Alfred	5 00
Green, George E.	5 00
Hastings, William	5 00
McGovern, Patrick	5 00

McLaughlin, James H.	5 00
White, Frank H.	5 00

Residents

Arbour, Theodore	\$30 00
Arbour Bros.	40 50
Baroni, Tony	31 50
Blagdon, James C.	15 00
Davidson, Theodore	19 50
Divoll, Raymond	4 50
Fisher, Joseph	3 00
Goss, Ralph	7 50
Hastings, William	6 00
Jordan, Charles E.	3 00
Lowe, Dora	30 00
McCaskill, Donald, et al	70 50
Minor, Louis A., heirs	48 00
Mullen, William J.	6 00
Neri, Frank	16 00
Scott, Walter W.	9 00
White, Frank H.	23 25

Non-Residents

Anderson, Annie M.	\$1 50
Bartlett, Seth	6 00
Bagdigian, Jacob	1 50
Brown, Charles	7 50
Bush, Martha, heirs	3 00
Cosgrove, James	1 50
Daniels, Zaker and Garebed	9 00
England, Martha	14 50
Erickson, Carl H.	9 00
Gosselin, Annie	9 00
Goss, Ralph	7 50
Harris, William	240 00
Haskill, John W.	3 00
King, Annie	4 50

Marsh, George S. and Ethel	21 00
Morrissey, Catherine	1 50
Sodergren, John P.	9 00

1924 DELINQUENTS

Poll

Amedee, Joseph	\$2 00
Arbour, Wiliam	2 00
Arbour, Theodore	2 00
Army, George P.	2 00
Benson, John	2 00
Burke, James	2 00
Carr, Wiliam H.	2 00
Clem, Ezra P.	2 00
Cliffe, John H.	2 00
Devault, Leo	2 00
Doe, Burton E.	2 00
Dworman, Jacob	2 00
Erickson, Herning	2 00
Ferguson, George A.	2 00
Fink, John A.	2 00
Fusco, Vinceco	2 00
Gallant, Leo	2 00
Girard, Peter	2 00
Green, George	2 00
Grenier, Emil G.	2 00
Hanson, Augustus	2 00
Jordan, Charles	2 00
Keith, Walter	2 00
Kidder, Richard P.	2 00
Lockwood, Albert P.	2 00
Lyons, George W.	2 00
Marshall, Charles A.	2 00
McFeters, James F.	2 00
Merriam, Perry M.	2 00
Metivier, John	2 00
Minor, Walter A. W.	2 00

Murphy, Edward D.	2 00
Nelson, James M.	2 00
Nevers, Joseph	2 00
Noel, Emil	2 00
Paquette, John B.	2 00
Paradis, Arthur A.	2 00
Parley, Richard	2 00
Ploss, Felix	2 00
Potaski, Felix	2 00
Roberts, Valmore	2 00
Roussel, Charles	2 00
Saucier, Eugene A.	2 00
Small, Hurbert	2 00
Stanley, William F.	2 00
Tomeo, Rosario	2 00
Tubbs, Henry	2 00
Tubbs, Clarence O.	2 00
Vialanawich, Stanislaw	2 00

Residents

Alexander, Berton	\$31 95
Alexander, Walter	8 88
Alger, Clarence	8 88
Ames, Mrs. Albert D.	48 81
Anderson, Harold	14 20
Arbour, Theodore	17 75
Arbour Brothers	51 48
Arbour, John U.	7 10
Arbour, William	14 20
Army, Fred W.	5 33
Army, Arthur	10 65
Aubuchont, Louis	50 59
Bailey, Clarence F.	23 08
Baroni, Tony	133 13
Batcheller, Lizzie M.	69 23
Beasley, Louis N.	5 33
Benoit, Silas J.	83 07

Benson, John W.	50 59
Bengtson, John B. and Eugenie	77 39
Bent, Hardon P.	1 78
Bergstrom, Carl	75 08
Bertrand, Fred E.	3 55
Biondo, Fred and Philomena	40 83
Blanchard, George and Arthur	35 50
Boria, John	238 56
Boria, Damias	24 85
Braney, William J.	118 57
Braney, Robert	86 62
Braney, Daniel	37 28
Brierly, Walter J.	82 54
Breault, William	56 80
Brown, Charles A.	69 23
Burbank, Charles H.	88 75
Burakewicy, William	56 45
Burt, Charles	12 43
Cataldo, Fortunato	99 05
Christian, Ida	2 13
Christian, Arthur	7 10
Christian, Napoleon	28 40
Christian, Frank X.	21 30
Cristo, James	3 55
Clem, Mrs. Grace M.	78 46
Cofsky, Henry J.	126 03
Conway, John	55 03
Croteau, Cordelia	58 58
Cudd, Sim F.	8 88
Davidson, Theodore	23 08
Davis, Frank A.	85 20
Davidson, William	148 93
Daw, William	10 65
Delaney, George F.	7 10
Demers, Walter	7 10
Densmore, Effie	26 63
Derosier, Edward	7 10
Dorr, Fred F.	46 15

Dunn, Charles	8 88
Dufour, Joseph W.	74 55
Dumas, Lavinus	28 41
Dubois, Ernest J.	19 53
Eramigian, George	7 10
Eramigian, Hilda	56 80
Fisher, Joseph	3 55
Fisher, Harry A.	17 75
Fladd, Mary E.	7 10
Fralick, Emma E.	111 83
French, Miss Alva	8 88
Geselius, Adolph	95 15
Germain, Edward	3 55
Gibree, Thomas	2 66
Gibson, Patrick J.	7 10
Gibbons, Frank A.	63 90
Gilbert, Sophias J.	39 05
Gilbert, George L. C.	55 03
Gilbert, Alfred	5 33
Gilman, Clara E.	8 88
Gelina, Peter J.	8 88
Gould, Harry W.	39 05
Gosselin, Alphonse	110 05
Gover, William	58 94
Gover, Fred L.	163 30
Gover, Mrs. Annie	10 65
Gravel, Joseph	78 10
Greber, Emil G.	177 50
Grenier, Josephine	101 89
Grenier, Ernest	10 65
Grenier, Louis	7 10
Grundstrom, John	47 93
Hafstrom, John E.	37 28
Halberg, Edwin	5 33
Hanavan, Michael	102 25
Hanson, August L.	3 55
Harrison, Alice M.	24 85
Harrison, Gwendolyn	2 66

Harper, Charles	8 88
Heck, Julius and Elizabeth	136 32
Heck, Thomas	7 10
Hellenson, Mons	47 93
Higginbottom, Harry	7 10
Howe, William R.	234 83
Howe, Carlton H.	7 10
Jacques, Marianne	42 60
Jacques, Ida M.	66 04
Jernstrom, Gustaf	53 25
Jette, Dona	5 33
Jette, Leo D.	7 10
Johnson, William	272 65
Johnson, Oscar	3 55
Johnson, Mrs. Ingerberg	122 48
Johnson, Clarence A.	3 55
Jordan, Charles E.	3 55
John, Mike	14 20
King, Alfred	30 18
King, William H.	34 61
Kingsley Drug Company	35 50
Konisky, Anthony M.	133 48
Kratchman, Carl	15 98
Kuplick, Mrs. Ida	101 90
Labreck, John	51 48
Laflash, Peter J.	3 55
Landgren, Carl E.	7 10
Lawry, Herbert E.	8 88
Lamoureux, Daniel	10 65
Lemay, Hector J.	10 65
Letender, Harold	14 20
Little, Arthur	57 34
Lindsay, Viola G., Est.	88 75
Lodys, Joseph	3 55
Lombard, Joseph and Theresa	21 30
Lowe, Dora	88 75
Lowder, John	28 40
Lyons, William L.	51 48

Lyons, Bridget	99 40
Lynn, William	7 10
Martin, Archie P.	83 43
Marcey, Sarah L.	21 30
McDonald, Sarah C.	78 10
McElroy, William H.	81 65
McElroy, Harry	14 20
McElroy, Bernard L.	63 90
McGrath, Francis	10 65
McCaskill, Donald et al and Agnes	83 43
McCaskill, Agnes	3 55
Meacham, Harry and Elizabeth	49 71
McNally, Mary	17 75
Michelson, John	57 33
Millbury Scouring Co.	31 95
Moore, Adeline	99 40
Morey, Thomas E. and Henry E.	88 75
Morash, Stafford L.	7 10
Morse, Parker E.	88 76
Monfils, Alfred	28 40
Murray, Walter and Bessie	118 93
Neri, Frank	81 65
Norrie Mills	2,119 35
Orn, Carl	39 06
Paine, Mrs. Ida B.	110 05
Paine, Marcus N.	35 50
Paille, Louis P.	75 44
Paradis, Joseph O.	99 40
Paradis, Henry L.	110 05
Paradis, Mitchell	56 80
Paquette, John B.	10 65
Peterson, Philip and Lillian	86 98
Perry, Henry J.	33 73
Petit, Henry P.	3 55
Pickett, Thomas	51 48
Pierce, Herbert	3 55
Phaneuf, Remi	7 10
Ploss, Felix	10 65

Pratt, Henry A.	149 47
Rice, Mrs. Wilhemena	49 70
Richard French Iron Works	787 21
Rixham, Maurice	24 85
Roberts, Valmore	3 55
Rose, Mrs. Jennie	35 50
Ross, Hormidos	7 10
Ross, Hawkins	23 08
Roussel, Charles	3 55
Safford, Ernest A.	3 55
Sampson, Sadie	7 10
Savoie, Ovide	7 10
Scott, John J.	60 35
Sharron, Arthur L. V.	17 75
Shay, James B.	44 38
Smith, Crompton	104 73
Snow, George	10 65
Stockwell, Alice M.	93 38
St. Germain, Alexander	3 55
Sullivan, Peter F.	47 93
Swanson, Casper	17 75
Taylor, Harry	53 25
Taylor, William	1 78
Taylor, Herbert	99 40
Tebeau, Elmira	124 25
Therrien, Oscar	71 00
Trantor, Mrs. Anne	105 44
Trombly, Edward, Est.	110 05
Tubbs, Mrs. Minnie	75 62
Undergraves, Charles	104 73
Valentine, Henry	3 55
Van Ostrand, Henry	98 51
Watkins, Fred A.	8 52
Watkins, Mrs. Emma F.	67 45
Weidman, Ernest	7 10
White, Frank H.	27 51
Wiggstrom, Charles &	
McQueeney, Judith	31 95

Wilson, Leslie	8 88
Windle, Phoebe	202 35
Windle, Arthur D.	17 75
Windle, A. D. Company	844 90
Wood, Merton and Gertrude	46 16
Young, Peter J.	79 88

Non-Residents

Anderson, Anna M.	1 78
Anderson, Anton	97 63
Amgott, Pauline	35 50
Aronson, Israel	17 75
Bartlett, Seth	7 10
Beeso, Julia	67 45
Boyce, William	3 55
Birdvitis, Peter	15 98
Boutwell, Ella M.	85 20
Brigham, Lottie B.	42 60
Buckley, Michael	1 78
Bush, Martha, heirs	3 55
Caron, Leo and Bertha M.	17 75
Carroll, Michael	1 78
Cosgrove, James	1 78
Curtis, Albert B. heirs	575 10
Dodge, Charles	26 63
Deering, Charles M.	237 85
Duffy, William F.	56 80
Dworman, Nathan	291 10
England, Martha	182 83
Erickson, Carl H.	10 65
Fronk, William and Mary	3 55
Gosselin, Annie	10 65
Goldberg, Joseph F.	42 60
Harris, William H.	355 00
Hellemenson, Axel	3 55
Haskell, John W.	3 55
Heywood, Scott	13 31

Johnson, Claus T.	30 18
Kendal, William E.	3 55
Keys, Charles H.	5 33
King, Annie	5 33
Kimball, Flora D.	3 55
Lavallee, William T.	63 90
Mathews, Alphonse, heirs	6 21
Marsh, George S. and Ethel	24 85
Morrissey, Catherine	1 78
Mooridian, Mrs. Sarah	24 85
Morse Land Company	202 35
Norris, Trueworthy	30 18
Pond, Oscar and Whittaker, Josiah	49 70
Ramanavshase, Ulatan	8 88
Rice, Floyd A.	106 50
Santon, Elliott A.	53 25
Sodergren, John P.	10 65
Shaughnessey, Edward	17 75
Streeter & Son	21 30
Sanborn, Bert A.	3 55
Smith, Harry W.	33 73
Therrien, Philias	12 43
Traber, Edith C.	10 65
Voultsos, Charles	63 55
Welch, Claude R.	21 30
Wiltora, John G.	26 63
Wheeler, Priscilla	14 20

Report of Fire Engineers

To the Board of Selectmen :

The Engineers of the Fire Department respectfully report as follows :

During the year Combination Company 1, answered 29 bell and 16 still alarms. Combination Company 2, answered 37 bell and 31 still alarms. Chemical No. 3 at East Millbury responded to 8 still alarms.

Of the bell alarms, 14 were false, we sincerely hope that in our next report this part will be eliminated. People should stop and realize that they are endangering the lives of people when they send a false alarm, and we ask for the good of everyone that it be stopped.

We have been very fortunate this year in not having any serious fires, and wish to take this opportunity to thank the citizens for doing their part during the dry spell this year, and also in turning in alarms quickly, which is of great help to the department, as a fire is easily extinguished if caught in time. Many times it can be put out if caught early with chemicals and save water damage which is more costly than fire in many cases.

Combination No. 2 was given a thorough inspection by the LaFrance Company and proved to be in first-class condition. Combination No. 1 has given considerable trouble and expense this year and the Board of Engineers recommend the purchase of a new truck to replace this one next year. We realize that there will be more money asked for this year which is bound to come as the town is growing and this means more expense to run, and do not want the tax too heavy a burden for the public. It is our aim to give

protection and in order to do so, we must have the apparatus.

During the year the water company has extended its water pipes on Millbury Avenue to the Dority Pond Section, which is growing steadily and we now have four more hydrants placed on this street giving adequate fire protection. The only means of giving an alarm is by telephone which sometimes causes a delay. The Board of Engineers recommend that two fire alarm boxes be purchased, one to be placed in this section, the other to be placed near the High School with an auxiliary box in the High School and Union Building in order to safeguard the pupils attending school.

The East Millbury department is doing good work with their piece of apparatus, but are somewhat handicapped in calling the men together. Our intentions are to place a small sirene at their engine house which will enable them to get together more readily.

We ask the citizens once more to help keep the fire loss down by taking precaution. Be sure and have your chimneys cleaned before you start your fall fires; do not use coins for fuse plugs, as they are the safety plugs for the house; do not leave your flat iron connected while you go out to gossip with the neighbor; do not keep ashes in wooden boxes; do not allow rubbish to accumulate, buy an incenerator and make use of it. One thing that is getting to be serious and should be stopped is the fire fan who chases to a fire in an automobile. All machines should pull to the side of the road until the apparatus has passed, and do not park too near the fire as it delays the work of the firemen.

Respectfully submitted,

WILLIAM D. HORNE, Chief,
JOSEPH E. ARMY,
HERVEY C. PIERCE.

Report of Trustees of Public Library

Your Trustees submit the following as their report for the year ending December 31, 1924:

The library has been open 228 days during the year.

We have purchased a total of 890 books.

Circulations for the year were 17,123; classified as follows: Fiction, 9,956; Juvenile, 6,000; Classified, 688; Magazines, 479.

The West Millbury Branch had a circulation of 995, making a total of 18,118. Number of readers, 2,840.

You will note quite an increase over 1923. This is due to the increase in the children's circulation on account of the State reading lists.

During the year the library has been presented with 79 books by the Millbury Woman's Club.

FINANCIAL STATEMENT

Receipts

Town appropriation	\$2,300 00
Interest on Trust Funds	315 21
	<hr/>
	\$2,615 21

Expenditures

Miss Carolyn C. Waters, librarian	\$750 00
Miss Laura E. Martin, assistant librarian	180 00
Mrs. Hazel E. Johnson, assistant librarian	90 00

Mrs. Helen Watkins, librarian, West Millbury	50 00
John J. McCrea, janitor	224 00
Denholm & McKay Co., books	368 24
George W. Rice, coal	487 22
Worcester Suburban Electric Co., lights	62 03
Hervey C. Pierce Co., misellaneous supplies	7 56
Edward F. Rice, books	120 00
Millbury Water Co.	15 00
Millbury Electrical Shop, rent of vacuum cleaner and lamps	25 00
George A. Barnard, repairing roof	37 02
Library Bureau, cards	12 55
Gaylord Bros.	5 25
Frank E. Wood, magazines	48 20
J. J. Scott, repairs	1 50
Chamber of Commerce, Washington	7 50
P. H. Walsh, repairing heater	23 54
Dunton & Winter, miscellaneous supplies	2 02
David Farquar, rebinding books	76 95
William J. Ela, caning chairs	11 00
R. R. Bowker Co.	3 00
John Lindsey, sharpening lawn mower	1 25
Carolyn C. Waters, miscellaneous expenses	5 78
Unexpended balance	60
	<hr/>
	\$2,615 21

Respectfully submitted,

EDWARD F. RICE,
ALBERT G. HURD.
ARTHUR W. SNOW,
Library Trustees.

Report of Millbury Water Company

December 31, 1924.

Revenue

Meter revenue	\$18,503 61
Flat rate revenue	1,652 34
Meter rent revenue	33 40
Private hydrants and sprinklers	2,999 96
Public hydrants	4,322 06
Material	3,055 56
Miscellaneous	99 20

Disbursements

Pumping station equipment	\$327 22
Mains	9,575 27
Service pipes	753 93
Meters	377 43
Salaries	2,755 42
Office expense	1,339 05
General repairs	1,181 43
Material	4,168 66
Taxes:	
Town	2,711 90
State	18 61
Federal	94 72
Electric power	4,392 69
Insurance	195 29
Interest	7,221 50
Directors	40 00
Auto	827 03
Incidentals	623 83

Report of Moth and Tree Warden

To the Selectment of the Town of Millbury:

Report of Gypsy and Browntail Moth Superintendent,
Elm Beetle Superintendent and Tree Warden of the Town
of Millbury.

Gypsy moths have increased over last year. Elm beetles
and browntail moths on town roads are in a normal con-
dition.

EDWARD F. ROACH,

Superintendent and Tree Warden.

Report of Board of Health

To the Honorable Board of Selectmen:

I hereby present the annual report of the Board of Health for the year 1924:

Diphtheria	7
Scarlet fever	14
Measles	7
Mumps	11
Typhoid fever	1
Chicken pox	4
Pneumonia	
Tuberculosis	10
Whooping cough	4
Cerebro spinal meningitis	2
German measles	1
Infantile paralysis	1

The state has withdrawn its appropriations which were used toward the payments for the care of patients sent to State Hospitals. Where formerly the Millbury Board of Health paid \$4.00 per week for a patient in a hospital, now it will cost \$16.50 per week, so kindly make your appropriations accordingly.

PETER FERGUSON,

Clerk of Board of Health.

Report of the Overseers of the Poor

We received an appropriation at the annual meeting	\$11,500 00
An overpayment of \$17.00 was returned to us	17 00
At a subsequent meeting we received	2,050 00
	<hr/>
	\$13,567 00
We expended for poor of Millbury	\$10,100 99
We expended for poor of other towns	324 05
We expended for poor of State	3,071 84
	<hr/>
	\$13,496 88
Overdrawn	<hr/>
	\$70 12

The amount covering Millbury's poor includes \$846.00 Mothers' Aid, one-third of which or \$282.00 has been or will be returned to the Town Treasurer and the other two items have been or will be reimbursed to the town.

The required details of the expenditures of this department appear in the Auditor's report.

We have no reason to suppose it will cost any less the coming year than the last, while the increase in hospital fees and some other changes will add materially to the cost.

We recommend an appropriation of \$14,000.

Respectfully submitted,

ADOLPHUS L. MARTIN,
ALBERT F. DESPARD,
SIMEON E. KING,

Overseers of Poor.

Report of the Charlton Poor Farm Association

For the Year Ending December 31, 1924

Receipts

Milk	\$1,957 25	
Eggs	22 90	
Stock	389 00	
Inmates' Board	4,685 26	
Boarders	848 43	
Assessment	760 10	
Miscellaneous	132 93	
1923 undivided balance	23 50	
	<hr/>	\$8,819 37

Received and For Board of Inmates

Ashburnham	\$374 72	
Boylston	445 46	
Brookfield	470 54	
Charlton	486 11	
East Brookfield	121 43	
Holden	430 04	
Millbury	657 95	
Leicester	645 95	
Oakham	235 27	
Rutland	235 27	
Sterling	235 27	
Westminster	386 68	
	<hr/>	\$4,685 26

Expenditures

C. M. Wheeler and wife	\$1,500 00
Inside labor	480 00
Outside labor	666 50

Miscellaneous	473 33	
Groceries	1,101 11	
Meat	880 19	
Grain	794 79	
Gasoline and oil	120 79	
Clothing	172 68	
Supplies	627 47	
Tobacco	199 66	
Telephone	47 86	
Electricity	61 39	
Blacksmithing	34 86	
Medical attendance	34 15	
Repairs	46 60	
Coal	497 85	
Machinery	266 85	
Lime and fertilizer	289 85	
Rent and interest	674 04	
Pasturage	60 00	
	<hr/>	\$9,028 88
Balance against Association		\$209 51

Total number of weeks for inmates, 1,041 4-7 weeks; for boarders, 867 4-7 weeks.

No inmates from Auburn, Hubbardston, Hardwick, Holland, Paxton, Princeton.

On December 1st, Mr. and Mrs. Wheeler resigned as Warden and Matron on account of removal to Vermont, the resignation took effect January 1, 1925, closing a successful seven years' administration of the farm.

We were fortunate in securing the services of Mr. and Mrs. Frank Walker, who had been at Spencer Home Farm as warden and matron. They now have charge of the farm.

Respectfully submitted,

WILLIAM H. PARKMAN,

President.

LOUIS M. HANFF,

Secretary and Treasurer.

Charlton, January 1, 1925.

Appropriations

The selectmen do respectfully recommend the following appropriations for the ensuing year:

Board of Health, including salary	\$1,800 00
Care and Lighting of Clocks	175 00
Care of Fire Alarm	150 00
Care of Parks	125 00
Cemeteries	750 00
Estimated Compensation Insurance	500 00
Elm Beetle	150 00
Election and Registration	700 00
Forest Fires	800 00
Fire Department	6,750 00
Finance Committee	5 00
Granolithic Sidewalks	3,000 00
Gypsy and Brown-tail Moths	750 00
Highways, including salary of Highway Surveyor, and Repairs to Bridges and Culverts and Fences	12,000 00
Hydrant Service	4,600 00
Industrial School Tuition	3,500 00
Insurance	2,000 00
Interest on Town Debt	7,500 00
Legislative	35 00
Law Department	600 00
Memorial Day	300 00
Oiling of Streets	4,000 00
Police Protection	5,000 00
Printing 1200 copies of Town Officers' Report	600 00
Repairs to West Millbury School House	3,000 00

Soldiers' Aid	700 00
Street Lights	6,420 00
Support of Poor, including salaries of Overseers	12,550 00
Schools, including Teachers' Salaries, Supervising, Janitors, Fuel, Supplies, Conveyances and Salary of School Committee	80,350 00
Services of Selectmen, including expenses	700 00
Services of Town Treasurer, including expenses	875 00
Services of Town Auditor, including expenses	900 00
Services of Assessors, including expenses	1,950 00
Services of Town Clerk, including expenses	300 00
Services of Sealer of Weights and Measures, including expenses	425 00
Services of Inspector of Animals, including expenses	100 00
Services of Tax Collector, 1 per cent of Amount collected, including bond	2,000 00
Services of Milk Inspector, including expenses	40 00
Town Library	2,500 00
Town Hall, including Janitor's salary	4,000 00
Town Debt	14,500 00
Tree Warden	1,500 00
Tax Titles, bought by Town	500 00
Tax Refunds	200 00
Top Dressing, Macadam Roads	3,000 00
Vital Statistics, including Town Clerk's expenses	500 00
Watering Troughs	200 00

Town Warrant

Worcester, ss.

To either of the Constables of the Town of Millbury, in the County of Worcester, Greeting:

In the name of the Commonwealth of Massachusetts, you are directed to notify and warn the inhabitants of the Town of Millbury, qualified to vote in elections and town affairs, to meet at the Town Hall in said Millbury, on Monday, the Second Day of February next, at fifteen minutes of Six o'clock in the forenoon, to act on the following articles, to wit:

Article 1. To choose a Moderator to preside at said meeting.

Article 2. To choose two Selectmen for the term of one year, a Town Clerk, Treasurer, Collector of Taxes, Auditor, six Constables, Tree Warden, Highway Surveyor, all for the term of one year, one Overseer of Poor for three years, one member of the School Committee for three years, one Assessor for two years, one Assessor for three years, one member Board of Health for three years, one Trustee of Town Library for three years, one Commissioner of Cemeteries for one year, one Commissioner of Cemeteries for three years, all to be voted for on one ballot. Also on the same ballot, to vote "Yes" or "No" in answer to the question: "Shall licenses be granted for the sale of certain non-intoxicating beverages in this Town?"

Article 3. To choose all other necessary Town officers for the year ensuing.

Article 4. To hear the reports of the several Town officers and committees and act thereon.

Article 5. To raise and appropriate such sums of money as may be necessary to defray Town charges for the year ensuing, including sums for the lighting of streets, the maintenance of the Town Library, the observance of Memorial Day, care and improvement of cemeteries, care of clocks, care of fire alarm, the use of the Tree Warden and for town Aid to Needy Soldiers and their widows, salaries of fire department, or take any action thereon.

Article 6. To determine the time when all taxes shall be payable and make regulations concerning the payment of the same.

Article 7. To see if the Town will vote to authorize the Treasurer with the approval of the Selectmen, to borrow money in anticipation of the revenue of the current financial year.

Article 8. To see if the Town will vote to authorize the Treasurer with the approval of the Selectmen to borrow money in anticipation of the revenue of the financial year of 1926.

Article 9. To see if the Town will authorize the Selectmen to employ counsel in any suit that may be brought against the Town.

Article 10. To choose any committee or committees that may be thought necessary.

Article 11. To see if the Town will authorize the Selectmen to publish a list of all uncollected taxes with the annual reports.

Article 12. To see what action the Town will take with regard to hiring one or more permanent policemen to patrol our streets in the night time and raise and appropriate money for the same, or take any action thereon.

Article 13. To see if the Town will authorize the Assessors to print the Valuation and Tax List and raise and appropriate money therefor.

Article 14. To see if the Town will authorize the payment of outstanding bills from the unexpended balance in the Treasury, or take any action thereon.

Article 15. To see if the Town will raise and appropriate a sum of money to pay the unpaid bills that cannot be met with the unexpended balance in the Treasury, or take any action thereon.

Article 16. To see if the Town will raise and appropriate the sum of \$350, to be paid the Millbury Society for District Nursing, or take any action thereon.

Article 17. To see if the Town will raise and appropriate a sum of money to care for Neglected Soldiers' graves, or take any action thereon.

Article 18. To see if the Town will raise and appropriate a sum of money for granolithic sidewalks, same to be located and built under the direction of the Selectmen, or take any action thereon.

Article 19. To see if the Town will raise and appropriate a sum of money to purchase or hire a place for a Public Dump, or act thereon.

Article 20. To see if the Town will vote to authorize payment from unexpended balance for land voted for in Article 31, Town Warrant for 1922, or take any action thereon.

Article 21. To see if the Town will vote to raise and appropriate a sum of money for balances due on contract for the Dorothy Manor School, or take any action thereon.

Article 22. To see if the Town will vote to raise and appropriate a sum of money for the purpose of acquiring by purchase or by right of eminent domain, under Chapter 79 of the General Laws, land for school purposes, adjoining the lot of the Dorothy Manor School on the west side of Millbury Avenue now the property of John C. Hayward's heirs, or take any action relative thereto.

Article 23. To see if the Town will vote to raise and appropriate a sum of money for a floor in the front basement of the Dorothy Manor School building, or take any action thereon.

Article 24. To see if the Town will vote to raise and appropriate a sum of money to equip the doors and windows of the Dorothy Manor School building with metal weather strips, or take any action thereon.

Article 25. To see if the Town will vote to raise and appropriate a sum of money for a concrete floor in the coal pocket in the Dorothy Manor School building, or take any action thereon.

Article 26. To see if the Town will vote to appropriate the sum of \$300 to repair the road leading from G. Burton Stowe's toward Ramshorn Pond, or take any action thereon.

Article 27. To see if the Town will raise and appropriate a sum of money to be paid to the Trustees for County Aid to Agriculture, in accordance with the provisions of, and for the purposes of Chapter 128, General Laws, or for the support of demonstration work in Agriculture, Home Economics, or Boys' and Girls' Club Work, under the direction of the agent or instructors, or the Trustees, co-operat-

ing with local town director, or pass any vote or votes in relation thereto.

Article 28. To see if the Town will vote to choose a director in accordance with the provisions of Chapter 128, General Laws, or pass any vote or votes in relation thereto.

Article 29. To see if the Town will raise and appropriate a sum of money for the purpose of building a new cesspool in the rear of the Union School building, or take any other action thereon.

Article 30. To see if the Town will raise and appropriate a sum of money for the purpose of constructing a drain through the land of Bridget V. Lyons on River Street, said drain to begin at a cesspool on property of the town in the rear of the Union building and to continue to a culvert on River Street, and acquiring, either by purchase, or by eminent domain proceedings of the easement to run the said drain through the aforesaid land, or take any other action thereon.

Article 31. To see if the Town will raise and appropriate a sum of money for the placing of Eight electric lights on Providence Street, or take any other action thereon.

Article 32. To see if the Town will raise and appropriate a sum of money to place electric lights on Riverlin Street and Railroad Avenue, beginning at a point near the Buck Bros. edge tool works, thereon, and continuing to the road leading to the Red Farm, or take any other action thereon.

Article 33. To see if the Town will raise and appropriate a sum of money for the purpose of purchasing a tractor for the use of the highway department, or take any other action thereon.

Article 34. To see if the Town will raise and appropriate a sum of money for the purpose of establishing a system of garbage collection in Millbury, or take any other action thereon.

Article 35. To see if the Town will raise and appropriate a sum of money for the purpose of repairing the crosswalk at the intersection of North Main and West Streets.

Article 36. To see if the Town will vote to hold over the sum of \$350.00 raised and appropriated at the last annual Town Meeting and vote to raise and appropriate an additional sum of \$150.00 for Legion headquarters floor, or take any action thereon.

Article 37. To see if the Town will raise and appropriate a sum of money for the erection and maintenance of guide boards on the Town roads, or take any action thereon.

Article 38. To see if the Town will raise and appropriate a sum of money to fulfill the Federal requirements of free mail delivery, namely, to repair all sidewalks, number houses and erect necessary street signs, or take any action thereon.

Article 39. To see if the Town will raise and appropriate a sum of money for redecorating interior and drawing sash and painting on exterior of Town Library or take any action thereon.

Article 40. To see if the Town will raise and appropriate a sum of money to place one electric light on South Main Street at the junction of School Street, or take any action thereon.

Article 41. To see if the Town will raise and appro-

priate a sum of money for two traffic beacons or take any action thereon.

Article 42. To see if the Town will raise and appropriate the sum of \$5000 for a gravel and oil surface on Millbury Avenue or take any action thereon.

Article 43. To see if the Town will raise and appropriate a sum of money to lay out, repair, and accept as a public highway, Marion Avenue and Wheelock Avenue extension, or take any action thereon.

Article 44. To see if the Town will raise and appropriate a sum of money to lay out and accept as a public highway, Marion Street, or take any action thereon.

Article 45. To see if the Town will raise and appropriate the sum of \$1000 for repairs on the section of macadam road from Martin Street to Burbank Square, or take any action thereon.

Article 46. To see if the Town will raise and appropriate a sum of money to provide for extraordinary or unforeseen expenditures under the provisions of Chapter 40, Section 6, of the General Laws of Mass. to be known as the reserve fund, or take any action thereon.

Article 47. To see if the Town will raise and appropriate a sum of money and the unexpended balance to continue the repairs of Providence Street sidewalk, or take any action thereon.

Article 48. To see if the Town will raise and appropriate a sum of money to put a cement slab floor on bridge over Ramshorn stream at West Millbury, and over stream near the residence of William Barratt, or take any action thereon.

Article 49. To see if the Town will raise and appropriate a sum of money to meet the requirements of the District Police in the toilets of the Burbank School, or take any action thereon.

Article 50. To see if the Town will raise and appropriate a sum of money to be used with the State and County in reconstructing Canal Street from North Main to Elm Street, or take any action thereon.

Article 51. To see if the Town will authorize the Selectmen to purchase gravel land with the money received from the sale of land on the Worcester road in 1924, or take any action thereon.

Article 52. To see if the Town will raise and appropriate a sum of money to defray the expense of the State Auditors, or take any action thereon.

Article 53. To see if the Town will raise and appropriate a sum of money for the purpose of repairing Riverlin Street from the Cordis Mills corner to Molt's Shop, or take any action thereon.

Article 54. To see if the Town will raise and appropriate a sum of money for four electric lights to be placed on Greenwood Street, one near George S. Mayers house, and three south of the present lights, or take any action thereon.

Article 55. To see if the Town will raise and appropriate a sum of money to continue the thorough repair of Greenwood Street four hundred to five hundred feet northward, or take any action thereon.

Article 56. To see if the Town will authorize the Assessors to print the names of all persons enrolled by the board, with the street residence, age and occupation of each

person and raise and appropriate a sum of money therefor, or take any action thereon.

The polls will be open at six o'clock A. M., and may be closed at 4 o'clock P. M.

And you are directed to serve this warrant by posting up an attested copy thereof, at each of the Post Offices and at the First Congregational Meeting House in Bramanville, in said Town, seven days at least before the time of holding said meeting.

Hereof fail not and make due return of this warrant with your doings thereon to the Town Clerk at the time and place aforesaid.

Given under our hands this Sixteenth day of January in the year One Thousand Nine Hundred and Twenty-Five.

CHARLES E. HORNE,
HAROLD B. PROCTOR,
HENRY K. GREENWOOD,
Selectmen of Millbury.

Attest:

Constable of Millbury

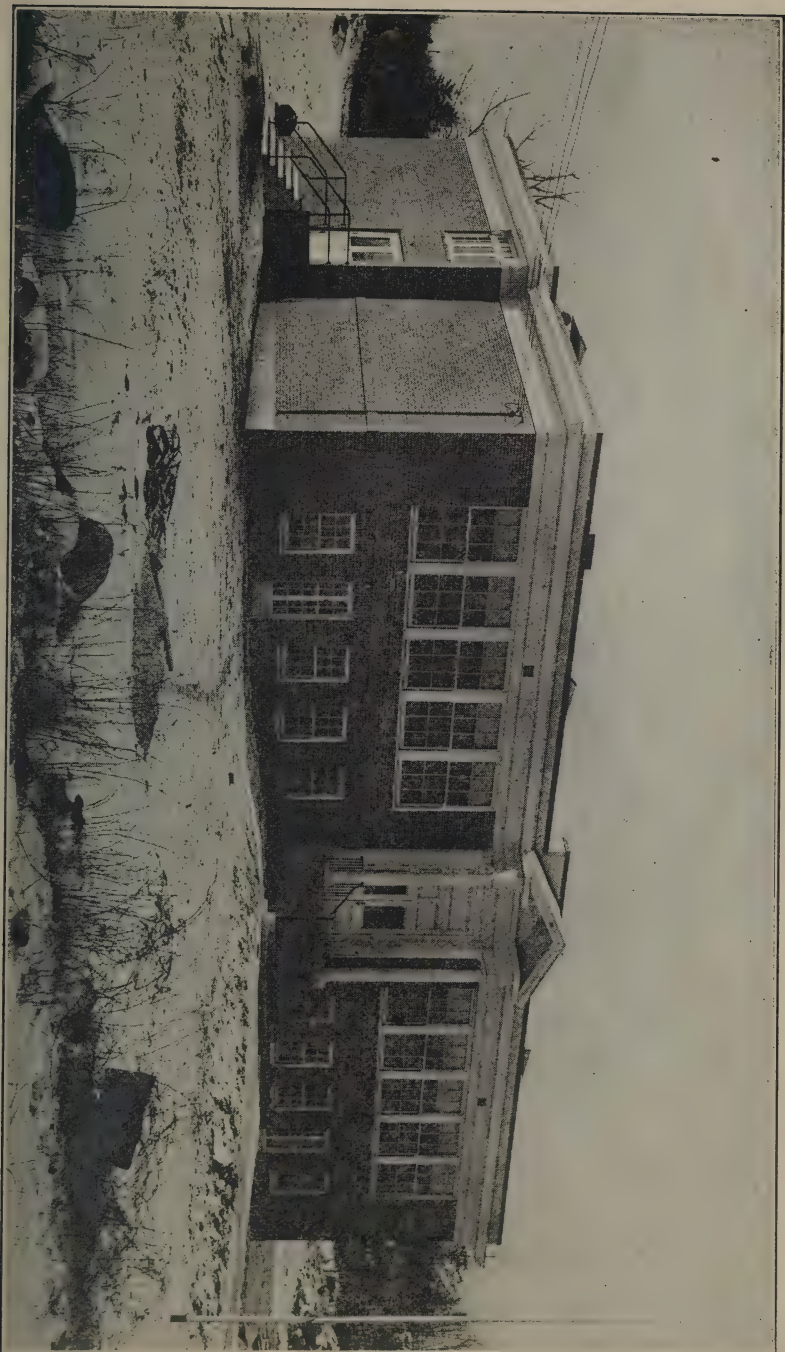
Millbury, Mass., January 19. 1925.

ANNUAL REPORT
OF THE
SCHOOL COMMITTEE
OF THE
Town of Millbury



FOR THE YEAR ENDING DECEMBER 31
1924

Millbury Journal Print, Millbury, Mass.
1925



DOROTHY MANOR SCHOOL HOUSE

School Directory, 1925

School Committee

THOMAS H. SULLIVAN, Chairman	Term expires 1926
WALTER B. HORNE, Secretary	Term expires 1927
CHARLES F. DAY	Term expires 1925

Superintendent of Schools

CHAUNCEY C. FERGUSON

Tel. Millbury 20 or High School 170

Tel. Millbury—Tuesday, Thursday and Friday

In Oxford—Monday and Wednesday

Office Hours—2.30 P. M., Tuesday, Thursday at High
School

7.00 P. M., Tuesday, Thursday at High School

School Physician

J. R. LINCOLN, M.D.

School Nurse

HELEN COPP, R.N.

Attendance Officer

H. ARTHUR SULLIVAN

TEACHERS

High School

Ernest W. Pratt, Principal, Grades IX-XII	Millbury
Alice Donohue	12 Beechmont St., Worcester
Constance Barratt	Riverlin St., Millbury
Margaret Dempsey	Main St., Millbury
Francis Doran	4 West Oberlin St., Worcester
Katherine Brosnahan	Bellows Falls, Vermont
John Ratigan	10 Lucian St., Worcester
Edward Reidy	104 Brookline St., Worcester
Bridget Connor, Grade VIII	Maple St., Millbury
Eleanore Lacouture, Grade VIII	Elm St., Millbury
Ellen Leary, Grade VII	Water St., Millbury
Vera Murray, Grade VII	Canal St., Millbury

Union Building

E. W. Pratt, Principal	
Rose Tully, Asst. Principal, Grade III	11 Allen St., Worcester
Honora Harris, Grade VII	W. Millbury Rd., Millbury
Helen Walsh, Grade V	Canal St., Millbury
H. Grace Dolan, Grade IV	W. Main St., Millbury
Alice K. Sweetser, Grade II	Elm St., Millbury
Rosilda Lindsay, Grade I	Grove St., Millbury

Burbank School

Alice Dolan, Principal, Grades VI-VII	W. Main St., Millbury
Diana Hill, Grade V	Providence St., Millbury
Grace Roach, Grades III-IV	Grove St., Millbury
Dorothy Murphy, Grade II	Maple St., Millbury
Pearl Beaton, Grade I	W. Main St., Millbury

Providence Street

W. D. Shea, Principal, Grade VI

634 Southbridge St., Worcester

Elizabeth Tobin, Grade V Waters St., Millbury

May Kelliher, Grades III-IV Waters St., Millbury

Margaret Burns, Grade II 101 Eastern Ave., Worcester

Margaret Leary, Grade I Waters St., Millbury

Park Hill

Elizabeth Lawton, Grades I-III Waters St., Millbury

West Millbury

Agnes Faron, Grades IV-VI Millbury

Mary Watchorn, Grades I-III Millbury

East Millbury

Edla Wingberg, Principal, Grades V-VI

Margaret Kelliher, Grades III-IV

30 Westminster St., Worcester

Gladys Haynes, Grades I-II W. Main St., Millbury

Dorothy Manor

Edla Wingberg, Principal, Grades V-VI

Millbury Ave., Millbury

Vietta Sterling, Grades III-IV W. Main St., Millbury

Mary Mulhane, Grades I-II Maple St., Millbury

SUPERVISORS

Manual Training and Drawing, Olive Shaw Chicopee

Sewing, Katherine Donahue Worcester

Music, Mary Bergin 55 Fenwood Rd., Boston

Physical Training, Florence McKeon

Cohasset St., Worcester

JANITORS

High and Union	John Burns
Burbank	Otis Horne
Providence Street	Samuel Carr
West Millbury	A. D. Ames
Park Hill	Annie Smith
East Millbury	Harold Anderson
Dorothy Manor	John McDonald

SCHOOL CALENDAR, 1925

Winter Term, December 29 to March 30	12 weeks
Spring Term, March 30 to June 26	13 weeks
Fall Term, September 1 to December 17	16 weeks

School Sessions

High School—8.15 to 12 M.; 1.10 to 2.25 P. M.

Grades III-VIII—8.45 to 12 M.; 1 to 3 P. M.

Grades I-II—8.45 to 11.30 A. M.; 1 to 3 P. M.

No School Signals

Fire alarm bell at 7.15 A. M. for dismissal for forenoon;
at 11 A. M. for dismissal afternoon session.

There will be no school on holidays and the day following Thanksgiving.

Flag

Every school day is a flag day.

Report of School Committee

To the Citizens and Taxpayers of the Town of
Millbury:

The School Committee herewith submits its annual report.

A review of the activities of the school department is fully covered by the report of the superintendent of schools. By reference to it, you will see that the old problem of insufficient school accommodations is still with us. During the past twenty-five years the Union Building has been remodeled, a new high school building built, new buildings in East Millbury and Dorothy Manor constructed, and now we seem to be no nearer to the solution of the problem than we were then. We know of course that school population has increased materially, due partially to the increase in population and partially to school laws of compulsory education.

The amount of money expended by the school department, not only in Millbury, but in all our municipalities, constitutes a very large percentage of the public taxes levied.

The American public is desirous of furnishing free public instruction to the youth of the country. How well it has succeeded is a question for serious consideration. In material things, the school buildings, their equipment, appliances and facilities are far better than a generation ago. The schools are better organized, but education appears to be running along the line of material advantage, training the mind and the intellect at the expense of the heart. Respect for law and authority, for old age and superiors appears not to have increased of late. Whether there is something wrong in our system of education or whether parents do not exercise the control they formerly did, presents a

very grave problem that soon must be solved, if we are to continue to live in a country where the ideal of liberty is practiced by the people. The good citizen should, in addition to looking after his physical well being, see to it that there is a normal balance between the intellectual and the moral. A highly trained mind without sound moral foundation is more of a menace to the community than the man with good morals and perhaps with a less trained mind. There is no good reason, however, why both should not be cultivated and taught. The law prevents the teaching of religion in schools but encourages the teaching of morality, but irrespective of the individual belief, there is a common ground upon which all good citizens can stand. We unconsciously can tell good from bad and right from wrong. The schools are endeavoring to fulfill their part so far as the law allows. Parents and those having school children under their care and guidance should take a more lively interest in the moral education of children. Every aid and encouragement should be given to the school boy and girl. The home should co-operate with the public authorities and do its full share in promoting the general welfare by sharing the burden with the public authorities of properly educating youth.

It is common knowledge that eternal vigilance is the price of liberty. The ones who will be the custodians of that liberty in a generation from now are being trained in our schools. Let us do everything on our part that they may be worthy of the burdens that they must carry in the future, and above all, let us refrain from doing or saying anything that would tend to make them less appreciative of the schools in which they were educated and of the country in which they live.

Respectfully submitted,

THOMAS H. SULLIVAN,
WALTER B. HORNE,
CHARLES F. DAY,
School Committee.

Report of Superintendent of Schools

To the School Committee:

I respectfully submit my thirteenth annual report and the thirty-fifth in the series of such reports by Millbury school superintendents.

The following topics will be considered briefly:

- I. The New Dorothy Manor School.
- II. Repairs and alterations in other schools.
- III. Junior High School.
- IV. Increase in school attendance.
- V. The Schools in General.
- VI. Changes in Teachers.
- VII. People who have done something for the schools.
- VIII. How the appropriation was expended.
- IX. Statistics for 1924.
- X. Other reports.

I. The New Dorothy Manor School

At the last annual town meeting, \$40,000 were appropriated for the purchase of a lot and the construction and equipment of a four-room building at Dorothy Manor. Charles R. Hoyle of Worcester was selected as the architect and Wm. F. Germain of Millbury as the lowest bidder, obtained the contract to build.

The resulting school is a four-room bungalow building of brick and hollow tile construction. The basement on one side has a large hall with fire exits, and on the other has the coal bin and the steam heater. On the landings at each end of the building are the toilets. These are provided with

town water. The partitions are metal, the urinals, slate, and the floors of a nonabsorbent concrete preparation. In the anterooms to the toilet rooms, are sinks and bubblers. Over the toilet rooms and on the first floor are respectively the teachers' room equipped with sink, toilet, compartments for clothing, etc., and the supply room. On the first floor also are the four recitation rooms, each 23 by 30 feet and seating 40 pupils. These rooms have unilateral lighting, direct and indirect heat, gravity ventilation, slate blackboards, book cases, and ventilated clothes closets, and are attractively decorated. Two rooms are connected with folding doors so that they can be thrown together for community purposes. All seats are movable. The building is lighted throughout with electricity with indirect lighting. The roof is flat with conduits to take away the water. The sewage is disposed of through a septic tank. The entrances are of concrete.

Everyone who has seen the building has been pleased with its plan and construction and with its relatively small cost.

II. Alterations and Repairs

During the past year much more than usual has been done to improve the physical condition of the school buildings. Last year, the Providence Street School was equipped with modern toilets and the year before last, the Union School. This year, about \$12,000 were appropriated to make the changes required by the state police in the toilets, heating and ventilation of the Burbank School. The following improvements were made:

- I. New steam heating and radiation.
- II. New ventilation system.
- III. New flush toilets, urinals, sinks, bubblers.
- IV. New electric lights for basement, new gongs and fire alarm bells.
- V. New concrete floor for toilets and boiler room.
- VI. New concrete curbing on two sides of rear room.

- VII. Wire fence on one side at rear, also wooden fence between girls' and boys' sides.
- VIII. Building painted.
 - 1. Two coats on outside.
 - 2. Two coats of paint on inside walls and ceiling.
 - 3. Woodwork varnished.
- IX. Two metal ceilings put in.
- X. Slate blackboards in all rooms.
- XI. New seats for all rooms for pupils.
- XII. New steps and door stops.
- XIII. Cesspool dug for sewage.
- XIV. New curtains for two rooms.
- XV. Floor of teachers' room painted.
- XVI. Slate roof repaired.

Repairs in other schools:

- I. High School
 - 1. New hardwood floor for gymnasium.
 - 2. Weather strips for rear windows.
 - 3. Additional radiation for rear rooms.
- II. Providence Street
 - 1. New metal flag pole.
- III. Park Hill
 - 1. Redecorated throughout.
- IV. Union
 - 1. Brickwork pointed.
 - 2. Slate roof repaired.
 - 3. Plastering repaired.
- V. Dorothy Pond School
 - 1. Metal flag pole purchased and set.
 - 2. Teachers' furniture purchased.
 - 3. Clock, globe, maps, table, etc., purchased.

III. Junior High School

In some ways conditions are quite favorable for organizing our 7th and 8th grades on a junior high school basis. All the 213 pupils of these two grades already come to the High and Union Schools. Could they all be assembled in one building instead of as now in two, their program of work might be made more nearly in keeping with that of the regular junior high school. The consensus of opinion is that no up-to-date school system can now do without what appear to be the increased advantages of a junior high school organization and program of work.

We have, so far as the practical difficulties in the way at present permit, been attempting to do some of the things a junior high school would do. Our work is partly on a departmental plan. The periods in part are those of the junior high school. The subjects and their method of instruction are largely those of the junior high school. Our classes at present are too large for successful departmental work and too far apart. Our manual training and domestic science equipment while fairly adequate for bench work and sewing is not broad enough in scope for proper junior high school work along these lines. We are now able to offer French and Latin and Algebra for only a half year in the eighth grade. It should be possible to offer at least French throughout the 7th and 8th grades, and possibly also Latin for preparatory pupils. Our English, literature, composition, arithmetic, history, and geography are already conducted on a junior high school basis except so far as the work cannot be departmental and the teachers therefore not able to specialize along a few lines of endeavor.

IV. Increase in School Attendance

Our November registration of 1221 is 70 more than the largest previous registration of 1151 that of 1923. The resulting congestion in September was very serious, more so because of the delay in the completion of the Dorothy Manor School. This delay made necessary the accommodation and

transportation of these pupils to the center schools. Grades 1 and 2 occupied the gymnasium at the High School, grades 3 and 4 occupied on part time the 3rd and 4th grade room at Providence Street, and grades 5 and 6 were distributed in grades 5 and 6, Providence Street and Union School—their teacher in the meantime substituting in grade 7.

The drawing room of the High School was taken over for a newly formed seventh grade, and the room designed for a domestic science room again occupied by a seventh grade. The High School itself had a largely increased attendance of 181. It is so crowded now that the laboratory must be used for study classes as well as for its regular work, and its drawing classes use the auditorium.

The opening of the Dorothy Manor School will give little relief except that it will necessitate one less first grade teacher in the first grade room at Union School and obviate the necessity of double sessions in the 3rd and 4th grade room at Providence Street. It will still be necessary to have part time work in grade 6, Providence Street and in grades 1 and 2 there, a total of 117 pupils who lose at least one day in five on account of their shorter sessions due to overcrowding.

The opening of the new parochial school next September will further remove the congestion, but it is doubtful if it does so entirely, as at the present time we need at least five rooms to take care of present congestion and our school population is increasing at least two rooms a year at the present rate. The parochial school children will come from all schools of at least primary and lower intermediate grades and may be so distributed as to make impossible further contraction in number of rooms now occupied. That is, the only effect may be a considerable reduction in the number of pupils of some teachers without at the same time reducing their attendance so much that their pupils can be combined with those of another grade.

V. The Schools in General

There has been a fine spirit of co-operation among the teachers. They have all worked hard to secure good work in their schools. In many cases they have worked under unfavorable conditions either because they had too many pupils or because they were working with their classes on a short time schedule. They have made no complaint of hardship. The average attendance of their pupils has been good—above 94 per cent for the year. The per cent of failure in June was commendably small, less than 5 per cent or 38 out of 971 pupils.

Our teachers are staying well with us. Five have declined appointments to the Worcester Schools and one has returned to Millbury after going to Worcester. A large per cent of teachers are local as Millbury has been sending to Worcester and other Normal Schools several good girls every year and these coming back have given us faithful and valuable service.

During the year it became necessary on account of increased salaries in Worcester, to increase the salaries of the local teachers or lose many of the best of them to Worcester. It also was decided that local teachers accepting positions in our schools must do so with the understanding that they were to remain with us through the year and not accept appointments in Worcester until the end of the year.

An exhibition of the work of the physical training supervisor was held at the Town Hall, and the proceeds used to purchase athletic goods for her use in the various schools.

In the High School, along with the regular activities, the school paper has been regularly issued, under the general direction of Mr. Ratigan, the school orchestra trained under the leadership of Miss Dudley, and later that of Miss Donohue, and the track athletic cup won for another season under the direction of Mr. Pratt; while the teams in basketball and baseball were not successful in winning cups, they did give a creditable showing for themselves.

Under the new school savings plan, increased deposits have been made. Prizes for largest number regularly depositing were won by several schools. The East Millbury, West Millbury and Burbank Schools have had the best records in this respect. During 1924, \$3,774.65 from all the schools were deposited, practically all from grades below the eighth.

	Jan., 1924	Added During Year	Dec., 1924
Number of depositors	786	143	929
Percentage of enrolled pupils participating			76%
Balance to credit of School Savings Depositors, Dec. 31, 1923			\$3,365 08
Amount of deposits during year		\$3,774 65	
Amount of withdrawals during year		1,731 68	
Amount of interest		51 07	
Total gain		<hr/>	2,094 04
Total			<hr/> \$5,459 12

The number of high school graduates attending higher institutions of learning is a large one, considering the size of our school. They are distributed as follows:

Worcester Tech	3	Mass. State	1
Clark College	3	Woodnard Institute	1
N. H. University	2	Wellesley	2
Brown University	1	Vassar	1
Nurse Training Schools	3	Tufts	1
Fitchburg Normal	2	Textile Schools	2
Holy Cross	1	Worcester Normal	10
Boston University	3		<hr/>
Bucknell	1	Total	37

There are several also attending professional and commercial schools. Our graduates are maintaining creditable records for scholarship in their respective schools. Leslie Hooper, was graduated last June at Worcester Tech as the first in his class and was one of six who received prizes of \$75. Howard Witter, a senior at Brown, has the honor of being also an instructor in biology there. Harry Zarrow is a leader in his class at Clark, and Saretta McCrea is one of the best of her class at Wellesley, and has won scholarships there given only to pupils of high rank. Others also have high standing for their respective schools and all have justified their training in the local high school.

VI. *Changes in Teachers, 1924*

RESIGNATIONS

High School	Gertrude Dudley	Married
High School	Maude Haywood	Married
High School	Grade 8	Marion Harris
		Appointed to Worcester Schools
High School	Grade 7	Anna Kinniery
		Appointed to Worcester Schools
West Millbury	Mary Murphy	
		Appointed to Worcester Schools
West Millbury	Hazel Woodman	
		Appointed to Worcester Schools
West Millbury	Astrid Hagstrom	
		Appointed to Worcester Schools

APPOINTMENTS AND TRANSFERS

High School		
	Constance Barratt	French
	Alice Donohue	Mathematics
	Eleanor Lacature	Grade 8
	Vera Murray	Grade 7 Transfer
	Ellen Leary	Grade 7 Transfer

West Millbury

Astrid Hagstrom	Grade 4-6
Mary Watchorn	Grade 1-3
Agnes Faron	Grade 4-6

East Millbury

Ruth Nugent	Grade 4-6
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Providence Street

Elizabeth Tobin	Grade 5	Transfer
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Dorothy Manor

Edla Wingberg	Grade 5-6	Transfer	Principal
Vietta Sterling	Grade 3-4		
Mary Mulhane	Grade 1-2		

East Millbury

Margaret Kelleher	Transfer	Principal
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VII. Acknowledgment of Benefits Received

1. To the Millbury Savings Bank for its splendid co-operation in handling the school savings.

2. To the Millbury District Nursing Association for financing and making possible the weekly dental clinic for school children and also for making it possible to have the school children provided with pasteurized milk.

3. To the Millbury Public Library for efforts to interest school children in good reading through its reading contests, and to the Woman's Club for helping to provide this reading.

4. To Dr. A. G. Hurd, Dr. A. L. V. Sharon, and Dr. J. R. Lincoln, for the prizes offered respectively for the best senior composition on a health subject, for the best essay on "Care of Teeth," by an eighth grade pupil, for the best all around high school boy.

5. To the East Millbury Improvement Society for various benefits to the East Millbury School.

6. To the Cordis Mills for the use of their athletic grounds for the High School baseball team.

VIII. *Receipts and Expenditures*

RECEIPTS, 1924

Salaries	\$52,500 00
Miscellaneous	22,700 00
Burbank School	15,125 00
Total	<u>\$90,325 00</u>

EXPENDITURES—APPROXIMATELY

Salaries, teachers, janitors, superintendent, etc.	\$52,000 00
Miscellaneous, fuel, supplies, books, repairs, miscellaneous	22,700 00
Burbank School, repairs	15,100 00
Total	<u>\$89,800 00</u>

In closing I wish to express my great appreciation of the cordial and helpful support of your Committee and of all others connected with the schools.

C. C. FERGUSON,

Supt. of Schools.

Principal's Report

Mr. C. C. Ferguson,
Superintendent of Schools,
Millbury, Mass.

Dear Sir:—

I have the honor of submitting my third annual report as Principal of the Millbury High School.

The school opened this fall with an enrollment of 181. This being an increase of 20 over that of last year. This fact is due to an increase in the entering class, as well as the recent tendency of many students to continue school rather than go to work, as soon as they reach the compulsory age limit. The present enrollment is composed of 32 Seniors, 34 Juniors, 49 Sophomores, 70 Freshmen and one Post Graduate.

Several of last year's graduating class have continued their courses at higher institutions of learning. Five entered Normal School, three college, six business schools or similar institutions for advanced training, and one has entered a Nurses' Training School.

The certificate privileges to both Worcester Polytechnic Institute and the New England College Board which are granted for a period of three years have two more years to run. Many other colleges not members of the Board recognize this privilege and accept students on the same basis and rating. The State Department has renewed the privilege of certifications to Normal Schools which is of major importance to Millbury, as for several years past we have prepared a quota of students much above the average for schools of this size.

In our "Extra Curricula Activities" of the year, the School has done very well. As a member of the Worcester County High School League, we won for the second year in succession the annual league track meet. In Basketball and Baseball, we finished in the first division of the League in spite of the fact that we were handicapped by the lack of experienced material.

Through the great interest and thoughtfulness of various citizens and organizations, the following prizes were awarded in various lines of endeavor of High School work. For the best essays on a subject relating to health, Dr. A. G. Hurd kindly gave prizes to Marion White and Elizabeth Zona. For the best work in Mathematics for students of the College and College Technical courses, Lyman Cross received the reward. For the best work of Seniors in the American History course, Miss Evelyn Pierce won first prize. The annual award by Dr. J. R. Lincoln for the boy who ranks first in scholarship, athletics, general appearance, manliness and honor, was adjudged to Wilbur Bacon.

I wish to commend the various members of the faculty for their work and interest in school activities. One must realize that the supervision of a school paper, orchestra, literary activities, school socials, and athletics require a great deal of time and much study, which has been very generously given by each member of the teaching force.

In closing I wish to extend my hearty appreciation and thanks for the splendid co-operation of the teachers, school officials, and the many friends of the High School.

Respectfully submitted,

ERNEST W. PRATT,
Principal.

GRADUATES

College Preparatory Course

Anna Mae Deviney *Mary Barbara Grogan
 *Evelyn Hayden Pierce

College Technical Course

*Lyman Walter Cross

General Course

John Barratt Ashton	Mary Margaret Gibbons
Wilbur Edward Bacon	William Francis Grout, Jr.
Bernadette Rose Ballard	William Joseph Haggerty
Alice Gertrude Braney	Stephen Harry Stockwell
Florence Frances Fink	Margaret Theresa Walsh
Frederick Harold Wood	

Commercial Course

Alta Grace Bailey	Mary Malvina Giroux
Eva Mae Ballard	**Ethel Victoria Johnson
Catherine Irene Bonzey	Alice Roosevelt Jordan
Aurelie Lillian Burbank	Inez Alma Mann
Hector George Chousse	Margaret Starkes
William Henry Cournoyer	Marion Irene White
Irene Verne Crepeau	*Sara Zarrow
Mabel Elizabeth Davidson	*Elizabeth Helen Zona

**Highest Honors

*Honors

GRADUATING EXERCISES, CLASS OF 1924

Entering March	Graduating Class
Invocation	Rev. Edward Royal
"The Woodman"—Chorus	<i>Veasie</i>
Essay: "Honor and Virtue"	Mary B. Grogan
"Volga Boatman's Song"—Girls' Chorus	<i>Russian Folksong</i>
Essay: "The Goal of Society"	Sara Zarrow
Essay: "The Tyranny of Custom"	Evelyn H. Pierce
"Bridal Rose"—Orchestra	<i>Lavallee</i>
Essay: "The Last Farewell"	Ethel V. Johnson
"Under the Banner of Victory"—Chorus	<i>Von Blon</i>

Presentation of Diplomas

By

Mr. Thomas H. Sullivan

Chairman of the School Committee

Singing of "The Star-Spangled Banner"

Table III.

SCHOOL REGISTRATION—NOVEMBER, 1924

High School

Grades 9-12	181		Mr. Pratt
Grade 8	41		Miss Connor
8	42		Miss Lacouture
7	47		Miss Murray
7	38	349	Miss Leary

Union

Grade 7	45		Miss Harris
5	39		Miss Walsh
4	34		Miss Dolan
3	44		Miss Tully
2	46		Miss Sweetser
1	39	247	Miss Lindsay

Providence Street

Grade 6	41	Part time	Mr. Shea
6	27	Part time	Mr. Shea
5	33		Miss Tobin
3-4	42		Miss Kelleher
2	21	One session	Miss Burns
1	28	One session	Miss Leary
		192	

Burbank

5-6	44		Miss Dolan
4-5	44		Miss Hill
3-4	44		Miss Roach
2	30		Miss Murphy
1	35	197	Miss Beaton

East Millbury

Grades 5-6	19		Miss Nugent
3-4	29		Miss Kelleher
1-2	33	81	Miss Haynes

Dorothy Manor

Grades 5-6	19		Miss Wingberg
3-4	31		Miss Sterling
1-2	27	77	Miss Mulhane

West Millbury

Grades 4-6	25		Miss Faron
1-3	23	48	Miss Watchorn

Park Hill

Grades 1-3	28	28	Miss Lawton
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Total	1-12	1221	
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Enrollment for November, 1923	1151
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Gain in 1924	70 or nearly 7% increase.
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Table II.

PROMOTIONS, JUNE, 1924

Building	Grade	Enroll- ment	Promoted		Retarded	
High	8	86	82		0	
	7	39	39		0	
	2	16	14		2	
	1	15	15	154	0	2
Union	7	38	36		2	
	5	43	42		1	
	4	42	40		2	
	3	45	43		2	
	2	40	40		0	
	1	35	33	234	2	9
Providence St.	6	78	77		1	
	5	35	35		0	
	4	36	36		0	
	3	33	31		2	
	2	26	22		4	
	1	25	23	224	2	9
Burbank	6	47	43		4	
	5	30	30		0	
	4	17	17		0	
	3	43	43		0	
	2	33	32		1	
	1	33	30	195	3	8
East Millbury	6	8	8		0	
	5	7	7		0	
	4	11	11		0	
	3	11	9		2	
	2	15	15		0	
	1	18	15	65	3	5

West Millbury	6	8		8		0	
	5	9		9		0	
	4	5		4		1	
	3	10		9		1	
	2	6		5		1	
	1	6	44	6	41	0	3
Park Hill	3	5		5		0	
	2	7		6		1	
	1	10	22	9	20	1	2
			<u>971</u>		<u>933</u>		<u>38</u>

Failure 4% +

Table I.

ATTENDANCE STATISTICS, 1923-1924

Teacher	Grade	Av. Daily Attendance	Total Mem- bership	Average Mem- bership	P. C. of Attendance
<i>High</i>					
Mr. Pratt	9-12	149.61	167	154.34	96.92
Miss Connor	8	41.28	46	42.41	96.08
Miss Lacouture	8	40.26	44	42.07	95.00
Mrs. Freeman	7	38.05	44	40.08	94.93
Miss Leary	1-2	27.53	31	30.22	91.09
<i>Union</i>					
Miss Harris	7	38.89	47	40.81	95.29
Miss Walsh	5	40.32	46	42.71	94.40
Miss Dolan	4	39.46	45	42.13	93.66
Miss Tully	3	40.00	48	48.62	95.09
Miss Sweetser	2	37.58	44	38.79	96.88
Miss Lindsay	1	32.38	38	36.11	89.67
<i>Providence</i>					
Mr. Shea	6	45.58	48	47.85	95.25
	6	28.36	32	29.45	96.29
Miss Murray	5	35.31	39	37.00	95.43
Miss Tobin	4	32.62	39	34.00	95.94
Miss Kelliher	3	31.22	35	33.51	93.16
Miss Burns	2	23.19	27	25.42	91.22
Miss Leary	1	22.54	30	26.26	85.83
<i>Burbank</i>					
Miss Dolan	6	47.09	49	47.41	97.21
Miss Hill	4-5	44.10	50	45.75	96.61
Miss Roach	3	41.47	45	43.21	95.97
Miss Murphy	2	30.94	35	32.77	93.50
Miss Beaton	1	31.87	35	34.03	93.39

East Millbury

Miss Wingberg	5-6	16.42	19	17.32	94.80
Miss Kelliher	3-4	19.59	24	20.82	94.09
Miss Haynes	1-2	28.34	36	31.02	91.00

Park Hill

Miss Lawton	1-2-3	21.17	29	22.71	93.21
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West Millbury

Miss Hagstrom	4-5-6	18.34	21	19.65	93.33
Miss Watchorn	1-2-3	23.62	26	24.85	94.04
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		1067.00	1219	1125.00	94.+

